

**Pacific Islands Forum Secretariat
Consolidated Financial Statements
For the year ended 31 December 2023**

Pacific Islands Forum Secretariat

Contents

Secretary-General's Statement	3
Independent Auditor's Report	4 - 6
Consolidated Statement of Financial Performance	7
Consolidated Statement of Changes in Net Assets	8
Consolidated Statement of Financial Position	9
Consolidated Statement of Cash Flows	10
Consolidated Statement of Comparison of Budget and Actual Amounts	11
Notes forming part of the Consolidated Financial Statements	12 - 39
Disclaimer	40
Supplementary Information	41 - 70

**Secretary-General's Statement
For the year ended 31 December 2023**

I am pleased to present the Pacific Islands Forum Secretariat's (the 'Secretariat') consolidated financial statements and independent auditors' report for the year ended 31 December 2023.

The Secretariat transitioned to International Public Sector Accounting Standards (IPSAS) in 2021, following the Forum Officials Committee (FOC) decision to change from International Financial Reporting Standard (IFRS) to IPSAS. This change aims to better reflect the public sector nature of the Secretariat and enhance transparency and accountability. The year 2023 marks the conclusion of the three-year exemption period for the Secretariat since its initial partial adoption process of IPSAS in 2021.

Additionally, 2023 represents the first year in which the Secretariat's financial statements will reflect a consolidated financial position, to include the Pacific Trade Investment (PTI) offices in Australia, China, and New Zealand. This achievement signifies a significant milestone for the Secretariat's financial reporting framework.

The consolidation of the Secretariat's finances

During the year, the Secretariat expended FJD23.2m from the General Fund and FJD38.0m from the Trust Fund, while total cash and investment holdings at year end amounted to FJD52.2m.

Recognising the significant responsibility entrusted to the Secretariat by Members of the Pacific Islands Forum and by our development partners to manage a substantial level of funding, I hereby reaffirm our commitment to ensuring that these financial statements provide an informative and transparent summary of the Secretariat's financial activities for the 2023 financial year.

In my opinion:

- (a) the accompanying consolidated statement of financial performance is drawn up so as to give a true and fair view of the results of the Secretariat for the year ended 31 December 2023;
- (b) the accompanying consolidated statement of financial position is drawn up so as to give a true and fair view of the state of the Secretariat's affairs as at 31 December 2023;
- (c) the accompanying consolidated statement of changes in net assets is drawn up so as to give a true and fair view of the movement in funds of the Secretariat for the year ended 31 December 2023; and
- (d) the accompanying consolidated statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Secretariat for the year ended 31 December 2023.
- (e) the accompanying consolidated statement of comparison for budget and actual amounts is drawn up so as to give a true and fair view of the performance of the Secretariat for the year ended 31 December 2023.

Forum Leaders endorsed the first iteration of the 2050 Strategy for the Blue Pacific Continent Implementation Plan (2050IP) in 2023. The 2050IP will drive Pacific regionalism up to 2030. Consequently, the Secretariat is currently undergoing a change management process to ensure that it is fit for purpose and to improve alignment of its work to the 2050 Strategy and expectations of Members. This will ultimately result in a new organisation structure to take the organisation forward. While this is expected to have resource implications in the medium to long term, the Secretariat believes it has sufficient financial resources at this time to continue its operations for the foreseeable future.

Dated at Suva this 30th day of April 2024.



Henry Puna
Secretary General



Independent Auditor's Report

To the Members of Pacific Islands Forum Secretariat

Report on the audit of the consolidated financial statements

Opinion

We have audited the accompanying consolidated financial statements of Pacific Islands Forum Secretariat (the 'Secretariat') and its PTI Offices (together the 'Group'), which comprise the consolidated statement of financial position of the Group as at 31 December 2023, and the consolidated statement of financial performance, consolidated statement of changes in net assets, consolidated statement of cash flows, consolidated statement of comparison of budget and actual amounts for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the financial position of the Group as at 31 December 2023, and of its financial performance, its cash flows and its comparison of budget and actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - Comparatives

We draw attention to note 2(a) to the consolidated financial statements, which describes the Group's transition to IPSAS financial reporting framework. The Group has elected not to present comparative information, which is a provision permitted under IPSAS 33 "First time Adoption of Accrual Basis IPSASs" for first-time adopters of IPSAS. In our judgement, this issue is fundamental to the users' understanding of the consolidated financial statements of the Group. Our opinion is not modified in respect of this matter.

Independence

We are independent of the Group in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the consolidated financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Other Information

Members and management are responsible for the other information. The other information comprises the information included in the Secretariat's Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

Responsibilities of Members and Management for the Consolidated Financial Statements

Members and management are responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Public Sector Accounting Standards (IPSAS), and for such internal control as the members and management determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the members and management are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members and management either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

The members and management are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members and management.



- Conclude on the appropriateness of the members and management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with members and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Restriction on Use

This report is made solely to the Secretariat's Members, as a body. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Secretariat and the Secretariat's Members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.

PricewaterhouseCoopers
Chartered Accountants

A handwritten signature in blue ink that reads 'Kaushick Chandra'.

Kaushick Chandra
Partner

30 April 2024
Suva, Fiji

**Pacific Islands Forum Secretariat
Consolidated Statement of Financial Performance
For the year ended 31 December 2023**

	Note	2023 \$
Revenue from non-exchange transactions	5(b)	
Contributions from members	5(i)	6,619,198
Contributions from donors	5(ii)	49,431,401
Administration fees received	5(b)	1,413,142
		57,463,741
Revenue and income from exchange transactions	5(a)	
Finance income - financial assets at amortised cost	5(a)	657,436
Other exchange revenue	5(a)	1,218,707
		1,876,143
Total revenue and income		59,339,884
Salary and ancillary costs	6	23,378,572
Operational costs	7	17,849,152
Audit fees		216,398
Duty travel	8	7,875,836
Meeting costs	9	2,590,792
Depreciation & amortisation	14,15	1,064,264
Bad and doubtful debts		333,844
Foreign exchange gain		(191,185)
Total expenses		53,117,673
Net surplus attributable to the Secretariat		6,222,211

The above statements should be read in conjunction with the accompanying notes.

**Pacific Islands Forum Secretariat
Consolidated Statement of Changes in Net Assets
For the year ended 31 December 2023**

	Note	Foreign currency translation reserve \$	Reserves \$	Accumulated surplus \$	Total net assets \$
Opening balance at 1 January 2023		-	3,700,835	12,210,668	15,911,503
Changes in net assets for the year					
- Exchange differences on translating foreign operations	2(k)	(33,069)	-	-	(33,069)
- Net surplus for the year		-	-	6,222,211	6,222,211
Total changes in net assets for the year		(33,069)	-	6,222,211	6,189,142
Transfers directly within net assets	2(l)	-	1,674,108	(1,674,108)	-
Closing balance at 31 December 2023		(33,069)	5,374,943	16,758,771	22,100,645

The above statements should be read in conjunction with the accompanying notes.

**Pacific Islands Forum Secretariat
Consolidated Statement of Financial Position
As at 31 December 2023**

	Note	2023 \$
Current assets		
Cash and cash equivalents	10	44,114,391
Investments	11	8,092,191
Receivables from non-exchange transactions	12	42,367
Other assets	13	708,494
Total current assets		52,957,443
Non-current assets		
Property, plant and equipment	14	6,672,358
Intangible assets	15	267,638
Total non-current assets		6,939,996
Total assets		59,897,439
Current liabilities		
Trade and other payables from exchange transactions	16	1,379,939
Employee benefit liabilities	17	1,651,619
Provision	19	174,550
Deferred non-exchange revenue	18	34,573,772
Total current liabilities		37,779,880
Non-current liabilities		
Employee benefit liabilities	17	16,914
Total liabilities		37,796,794
Net assets		
Accumulated surplus		16,758,771
Reserves	2(l)	5,374,943
Foreign currency translation reserve		(33,069)
Total net assets		22,100,645
Total liabilities and net assets		59,897,439

The consolidated financial statements on pages 9 to 39 were approved and authorised for issue by the Secretary General and counter signed by the Director Operations on 30th April 2024:



Henry Puna
Secretary General



Apaitia Veigo
Director Operations

The above statements should be read in conjunction with the accompanying notes.

**Pacific Islands Forum Secretariat
Consolidated Statement of Cash Flows
For the year ended 31 December 2023**

	Note	2023 \$
Cash flows from Operating activities		
Receipts from members		47,536,526
Receipts from donors		14,950,873
Other income received		881,420
Interest received		538,435
Payments to suppliers and employees		(49,366,960)
Grant payments		(2,794,582)
Net cash generated from operating activities		<u>11,745,712</u>
Cash flows from Investing activities		
Proceeds from maturing investments		17,084,945
Investment deposits made		(17,668,743)
Purchase of property, plant and equipment		(650,044)
Purchase of intangible assets		(175,586)
Net cash used for investing activities		<u>(1,409,428)</u>
Net increase in cash and cash equivalents		<u>10,336,284</u>
Cash and cash equivalents at beginning of year		33,804,114
Effect of foreign exchange rate fluctuations on cash held		(26,007)
Cash and cash equivalents at end of year	4	<u>44,114,391</u>

The above statements should be read in conjunction with the accompanying notes.

Pacific Islands Forum Secretariat
Consolidated Statement of Comparison of Budget and Actual Amounts
For the year ended 31 December 2023

	Budget	Actual on a comparable basis to budget	Performance difference
Note	2023 \$	2023 \$	2023 \$
Revenue from non-exchange transactions			
Contributions from members	6,633,284	6,619,198	14,086
Contributions from donors	23,869,994	49,431,401	(25,561,407)
Administration fees received	902,308	1,413,142	(510,834)
	31,405,586	57,463,741	(26,058,155)
Revenue and income from exchange transactions			
Finance income - financial assets at amortised cost	520,016	657,436	(137,420)
Other exchange revenue	575,573	1,218,707	(643,134)
Recoveries income	2,282,830	1,795,551	487,279
	3,378,419	3,671,694	(293,275)
Total revenue and income	24 34,784,005	61,135,435	(26,351,430)
Salary and ancillary costs	23,945,709	23,378,572	567,137
Operational costs	22,702,302	17,849,152	4,853,150
Audit fees	197,681	216,398	(18,717)
Duty travel	4,420,926	7,875,836	(3,454,910)
Meeting costs	3,477,683	2,590,792	886,891
Depreciation & amortisation	1,156,674	1,064,264	92,410
Bad and doubtful debts	-	333,844	(333,844)
Foreign exchange gain	-	(191,185)	191,185
Recoveries	831	1,795,551	(1,794,720)
Total expenses	24 55,901,806	54,913,224	988,582
Net surplus attributable to the Secretariat	(21,117,801)	6,222,211	(27,340,012)

The above statements should be read in conjunction with the accompanying notes

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

1. Reporting Entity

The consolidated financial statements comprise the results of Pacific Islands Forum Secretariat (“the controlling entity”, “Secretariat”) and its controlled entities (together, “the Group”, and individually as “group entities”). The Group’s principal activities are to facilitate, develop and maintain cooperation and consultation between member governments on economic development, trade, energy, legal, political, climate change, security and other such matters as the Pacific Islands Forum may direct. There were no significant changes in the activity during the year.

The Pacific Islands Forum Group is an international organisation, domiciled in Fiji and has diplomatic status in Fiji. The address of the Group’s registered office is Ratu Sukuna Road, Suva. It was established by treaty, signed and ratified by the governments of the eighteen member countries.

2. Statement of significant accounting policies

The significant policies which have been adopted in the preparation of these financial statements, are noted below:

(a) Statement of compliance

The consolidated financial statements of the Group have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) and represent the Group’s first IPSAS financial statements having completed the third and final year of transitioning to full IPSAS during the current reporting period. The effect of the adoption is detailed in accounting policy 2(b) below.

The Group has elected not to present comparative information in accordance with International Public Sector Accounting Standards 33, *First-time Adoption of Accrual Basis International Public Sector Accounting Standards* (“IPSAS 33”), where a first-time adopter is encouraged, but not required, to present comparative information in its first financial statements presented in accordance with this IPSAS.

There are no new or amended standards or interpretations that have been released but not yet effective for the year ending on December 31, 2023, that would significantly affect the Group’s consolidated financial statements.

Significant standards issued but not yet effective are detailed below:

IPSAS Standards	Key Requirements	Effective Date
IPSAS 43 <i>Leases</i>	<p>The standard replaces the current guidance on lease accounting for <i>operating leases</i> as lessee.</p> <p>It requires a ‘lease liability’, reflecting future lease payments, and a ‘right of use asset’ to be recognised for most lease contracts as lessee.</p> <p>There is an exemption for the lease payments short-term lease, and leases of low value assets, to remain recognised in surplus or deficit.</p> <p>The Group is yet to initiate its project to adopt IPSAS 43, and as such the impact upon adoption is still yet to be confirmed.</p>	Periods beginning on or after 1 January 2025

The financial statements were authorised for issue by the Secretary General on 30th April 2024.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

2. Statement of significant accounting policies (continued)

(b) New Accounting Standards adopted by the Group

These consolidated financial statements represent the Group's first fully compliant IPSAS financial statements and are thus prepared in full compliance with the accrual basis.

Prior to the current reporting period, the Group was applying the following transitional exemptions of IPSAS 33 that affected the fair presentation and compliance with accrual basis IPSAS.

- Exemption from determining the classification of its interests in other entities, and therefore recognising and measuring the associated interests.
- Exemption from the recognition and/or measurement of non-exchange revenue.

The impact of the full adoption of IPSAS on the Secretariat's opening net asset balances presented with 'Funds' per its previous separate Statement of Financial Position are:

	31 Dec 2022 <i>Separate:</i> <i>Previously closing</i> <i>balances reported by the</i> <i>Secretariat.</i>	Adjustment ⁽¹⁾	Adjustment ⁽²⁾	1 Jan 2023 <i>Consolidated:</i> <i>Opening balances for the</i> <i>Group</i>
	\$	\$	\$	\$
Accumulated surplus (<i>ex General Fund</i>)	9,646,001	2,564,667	-	12,210,668
Reserves (<i>ex Special fund reserve</i>)	3,700,835	-	-	3,700,835
Foreign currency translation reserve ⁽³⁾	-	-	-	-
Total Funds	13,346,836	2,564,667	-	15,911,503

(1) Impact of consolidating controlled entities (refer note 25)

(2) Impact from the change in revenue recognition profile of non-exchange revenue

(3) The Group has elected to apply exemptions available in IPSAS 33 to deem the cumulative translation differences to be \$nil at the date of adoption of IPSAS.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

2. Statement of significant accounting policies (continued)

(c) Basis of measurement

The consolidated financial statements have been prepared on a historical cost basis, unless stated otherwise. The cash flow statement is prepared using the direct method. The consolidated financial statements are prepared on an accrual basis.

(d) Fund accounting

The controlling entity has adopted fund accounting system for individual grants or donations for specified projects. Accordingly, it is necessary to establish a separate fund to record the amount received, expenditure incurred and the net balance of the funds available to be carried forward into the next financial period. The identification of funds is maintained within the accounting system thus providing the necessary control to ensure that each fund is used only for the purpose for which funds are received.

(e) Functional and presentational currency

The consolidated financial statements are presented in Fiji dollars (\$), which is also the controlling entity's functional currency. Except as otherwise indicated, all financial information presented has been rounded to the nearest dollar.

(f) Accounting estimates and judgements made

The preparation of the consolidated financial statements, in conformity with IPSAS 33, requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on-going basis, with revisions to accounting estimates recognised in the period in which the estimates are revised and in any future periods affected.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

2. Statement of significant accounting policies (continued)

(f) Accounting estimates and judgements made (continued)

Details of significant judgements and estimates made by management in the current period include:

(1) Classification of non-financial assets as cash generating assets or non-cash generating assets

The group classifies non-financial assets into two categories for the purpose of assessing impairment indicators and impairment testing:

Cash-generating assets: These are assets whose primary objective is to generate commercial return.

Non-cash-generating assets: These are assets that do not have the primary objective of generating commercial return. Examples of non-cash-generating assets may include property, plant, and equipment used for internal purposes, intangible assets such as trademarks or patents, and other non-financial assets held for operational purposes.

The Group classifies all property, plant, and equipment held by the organisation as non-cash-generating assets, even if they generate some form of rental revenue or other cash flows for the Group.

The Group does not hold cash-generating assets. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

(2) Useful lives and residual values of property, plant and equipment (note 14).

(3) Impairment of receivables from non-exchange transactions (note 12).

(4) Impairment of cash and non-cash generating assets (note 2(i)).

(5) Measurement of long-term employee benefits (note 17).

(g) Climate related risks

The Group has also performed an initial assessment of potential climate related risks and considered the location of facilities and other key operations in the region it operates in and concluded that there is no material impact on the current consolidated financial statements.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

2. Statement of significant accounting policies (continued)

(h) Controlled entities

Controlled entities are all those entities over which the controlling entity is exposed to, or has rights to, variable benefits of the controlled entities, and has the ability to affect the nature or amount of those benefits through its power over the controlled entities (refer to note 25).

Controlled entities are fully consolidated from the date on which control is transferred to the controlling entity. They are deconsolidated from the date that control ceases.

Inter-group transactions, balances and unrealised gains and losses on transactions between members of the group are eliminated in full on consolidation. The accounting policies of the controlled entities are consistent with the policies adopted by the controlling entity.

Subsequent changes in a controlled entity that do not result in a loss of control are accounted for within net assets.

(i) Impairment of non-financial assets

The carrying amounts of the Group's property, plant and equipment (note 14) and intangible assets (note 15) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amount of assets and are recognised in surplus or deficit.

The estimated recoverable amount of non-financial assets is the greater of their fair value less costs to sell and value in use. Value in use is determined by estimating future cash flows from the use and ultimate disposal of the asset and discounting these to their present value using a pre-tax discount rate that reflects current market rates and the risks specific to the asset. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

Impairment losses are reversed when there is a change in the estimate used to determine the recoverable amount and there is an indication that the impairment loss has decreased or no longer exists. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. All other impairment losses are reversed through surplus or deficit.

(j) Foreign currency translation

Transactions in foreign currencies are translated into Fiji dollars at the spot rate of the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated into Fiji dollars at the exchange rate at that date. Non-monetary items in foreign currency measured at historical cost are translated at the exchange rates in effect at the date of transaction. The foreign currency gains or losses on translation are recognised in the statement of financial performance.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

2. Statement of significant accounting policies (continued)

(k) Foreign currency translations of controlled entities ('foreign operations')

The assets and liabilities of foreign operations, including goodwill and fair value adjustments arising on acquisition, are translated to Fiji Dollars at exchange rates at the reporting date. The income and expenses of foreign operations are translated to Fiji Dollars at the daily mid-point exchange rates at the dates of the transactions. Items within net assets are translated to Fijian Dollars at their historical rates.

Foreign currency differences are recognised in other comprehensive revenue and expense and presented in the foreign currency translation reserve (translation reserve) in net assets. However, if the foreign operation is a non-wholly owned controlled entity, then the relevant proportion of the translation difference is allocated to the non-controlling interests.

When a foreign operation is disposed of, the cumulative amount in the foreign currency translation reserve related to that foreign operation is reclassified to surplus or deficit as part of the gain or loss on disposal.

When the settlement of a monetary item receivable from or payable to a foreign operation is neither planned nor likely in the foreseeable future, foreign exchange gains and losses arising from such a monetary item are considered to form part of a net investment in a foreign operation and are recognised in other comprehensive revenue and expense and are presented in the foreign currency translation reserve in net assets.

(l) Reserves

The *Special Fund Reserve* was setup in 2019 to quarantine net administrative fees or net management fees received on or after 1 January 2019 after offsetting project costs incurred directly in relation to administering of funds. These direct costs include the positions of staff directly required to carry out Extra Budget work in Corporate Services and will include any other costs of management of the Trust Fund deemed appropriate by the Secretariat. The net administrative fee or net management fees would transfer to the Special Fund Reserve out of accumulated surpluses in net assets.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

3. Segment reporting

For management purposes, the Group is broadly organised into units based on the nature of the services they provide. The Group has two primary reportable segments:

a) General Fund segment

The Group utilises the funds provided through Member Contributions, Voluntary Contributions and Other Income to carry out its core functions and general (operational) activities as set out in the Agreement, and as prioritised under the Strategic Plan.

The General Fund segment reported a surplus of \$544,699.

b) Trust Fund segment

The Group performs the role of a trustee in maintaining the trust funds used to account for either donor or member funds received in advance. The Group maintains two funds to record these contributions. The contributions in advance comprise of work programme funds (subject to their respective funding agreements) which the Group performs the role of a trustee for on behalf of the donors. The voluntary contributions provide for the Group's role as a trustee on behalf of the members as these funds are provided by the members in support of the General Fund.

The Trust Fund segment reported a surplus of \$5,677,512.

The Group does not monitor segments geographically.

Management monitors the operating results of its units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on non-financial metrics and the segment's operating surplus or deficit, which is measured consistently with the accounting policies applied in these consolidated financial statements.

	Primary budget \$	Trust Fund \$	Total \$
Revenue	23,173,670	37,961,765	61,135,435
Expenses	(22,628,971)	(32,284,253)	(54,913,224)
Surplus/(deficit)	544,699	5,677,512	6,222,211
Assets	45,210,057	14,687,382	59,897,439
Liabilities	2,960,377	34,836,417	37,796,794

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management

This note describes:

- (A) The Group's accounting policies with respect to financial instruments recognised in the Group's consolidated financial statements, and detail of those balances.
- (B) The nature of the financial risk that the Group is exposed to, and the Group's objectives, policies and processes for managing those risks, the methods used to measure them, and sensitivity analysis to movements in rates (where applicable).

(A) Financial instruments recognised

The Group recognises financial assets and financial liabilities when it becomes party to the contractual provisions of the financial instrument.

Financial assets

The Group recognises financial assets when it becomes party to the contractual provisions of the instrument and are initially classified depending on the purpose for which they were acquired (i.e., the "management model") and the contractual terms of the cash flows.

Financial assets classified as at Amortised cost

These represent financial assets where the objective is to hold these assets in order to collect contractual cash flows that represent solely payments of principal and interest. These comprise *Cash and cash equivalents, Investments, Receivables from exchange transactions, and Receivables from non-exchange transactions*, and are:

- Initially measured at fair value, plus directly attributable transaction costs.
- Subsequently measured at amortised cost using the effective interest rate method, less an allowance for impairment (as described below).
- Derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred.

The allowance for impairment is determined as follows:

- Cash and cash equivalents, Term deposits, and Accrued interest income within Receivables from exchange transactions that are held with "investment grade" financial institutions are deemed to have no significant increase in credit risk in terms of impairment.
- Receivables from non-exchange transactions, and receivables from exchange transactions (not held by financial institutions) are impaired based on the loss allowances at an amount equal to lifetime expected credit losses.

Financial assets classified as Fair value through surplus or deficit

These represent in-the-money derivative contracts, such as forward exchange contracts.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management (*continued*)

(A) Financial instruments recognised (*continued*)

Financial liabilities

The Group classifies its financial liabilities depending on whether (or not) it meets the definition of a financial liability at fair value.

Financial liabilities at fair value through surplus and deficit

The Group has no such financial liabilities

Other financial liabilities at amortised cost

These include *Trade and other payables from exchange transactions* (note 16) recognised in the consolidated statement of financial position.

These financial liabilities are:

- Initially measured at fair value, plus directly attributable transaction costs.
- Subsequently measured at amortised cost using the effective interest rate method.
- Derecognised when the contractual obligation to settle the obligation is discharged, cancelled, or expires.

Categories and fair values of the Group's financial instruments:

2023		Financial Assets at Amortised Cost	Financial Liabilities at Amortised Cost	Total Carrying Amount	Fair Value
	Note	\$	\$	\$	\$
Cash and cash equivalents	10	44,114,391	-	44,114,391	(a)
Investments	11	8,092,191	-	8,092,191	(a)
Receivables from non-exchange transactions	12	42,367	-	42,367	(a)
Trade payables from exchange transactions	16	-	(881,802)	(881,802)	(a)
Total		52,248,949	(881,802)	51,367,147	

(a) Due to their short-term nature, the carrying value of these financial instruments approximates their fair value.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management (*continued*)

(B) Financial risk management

The Secretariat is charged with carrying out the Pacific Forum Leaders' priorities for the Pacific region, in line with the 2050 Strategy for the Blue Pacific Continent. In pursuing its strategic objectives, the Secretariat will generally accept a level of risk proportionate to the expected benefits to be gained, and the likelihood of adverse impacts. An integrated approach to risk management is adopted by the Secretariat, with horizontal integration across all types of risks and vertical integration from projects up to corporate level.

Through an integrated approach, the Secretariat's Enterprise Risk Management Policy is based on four pillars, Culture, Methodology, System and Governance. The Risk Appetite Statement is reviewed every six months, or whenever there is a significant change to the Secretariat's operating environment and related policies. All proposed updates to this Statement will be consulted with staff, the Senior Management Team and the Audit and Risk Sub Committee.

The overall objective of the Forum is to set policies that seek to reduce risk and which is within its risk appetite. Further details regarding these policies as they relate to the specific financial risks that the Group is exposed to are set out below:

Through its operations, the Group is exposed to the following financial risks:

- i. Credit risk**
- ii. Market risk**
- iii. Liquidity risk**
- iv. Interest rate risk**

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management (continued)

(B) Financial risk management (continued)

i. Credit risk

Credit risk pertains to the possibility of incurring losses due to Members' non-compliance with their agreed-upon contributions. The Secretariat employs ongoing monitoring of receivable balances to mitigate any potential exposure to default, rendering it an insignificant risk.

As for fixed-rate financial assets and liabilities, the Secretariat does not recognise their fair value through surplus or deficit in its accounting. Hence, any alterations in interest rates during the reporting period would not impact the comprehensive income statement. Additionally, financial assets and liabilities are carried at amortised costs in the balance sheet, which is regarded as a reasonable approximation of their fair value.

The maximum exposure to credit risk at balance date to recognised financial assets, is the carrying amount, net of any provisions for impairment of these assets, as disclosed in the statement of financial position and notes to the financial statements. The Secretariat applies the IFRS 9 simplified approach to measuring expected credit losses for receivables from members.

The Secretariat has classified receivables from members into groups based on shared risk characteristics and days past due, to estimate the anticipated credit losses. They use the "net flow rate" model, which considers the likelihood of trade receivables moving from current payment status to delinquency buckets before being written off. The loss rates used are based on historical credit losses incurred within the current year and are adjusted to reflect current and future conditions based on macroeconomic factors and the Secretariat's internal assessment of receivables from members throughout their expected lifetimes.

Movement in the allowance for impairment losses on membership receivable and sundry debtors is summarised as follows:

	2023
	\$
Balance at beginning of year	(166,424)
Impairment losses recognised - Receivables from non-exchange transactions	(193,532)
Impairment losses recovered - Receivables from non-exchange transactions	21,002
Balance at end of year (note 12)	<u>(338,954)</u>

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management (*continued*)

(B) Financial risk management (*continued*)

ii. Market risk

Market risk arises from the Group's:

- Credit sales and purchases in foreign currencies (foreign currency risk), and
- Prices of key commodity inputs (price risk)

1. Foreign exchange risk

The Group is exposed to movements in foreign exchange rates through transactions and balances denominated in foreign currencies. The Group's exposures to foreign exchange risk are as follows:

	AUD	RMB	EUR	NZD	USD
Cash and cash equivalents	8,937,846	274,102	3,731,232	323,464	7,695,592
Short-term investments	-	-	-	770,836	-
Receivables-exchange	-	-	-	-	-
Receivables non-exchange	7,108	-	-	-	-
Trade payables from exchange transactions	(775)	-	-	(40,810)	-
Net exposure to foreign exchange risk	8,944,179	274,102	3,731,232	1,053,490	7,695,592

There are no open forward exchange contracts at the end of the reporting period.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

4. Financial instruments and financial risk management *(continued)*

(B) Financial risk management *(continued)*

ii. Market risk *(continued)*

Foreign exchange risk - Sensitivity analysis

The following table presents the Group's sensitivity from a reasonably possible strengthening or weakening FJD against foreign currencies, with all other variables held constant.

	Net surplus/(deficit)	Net assets
AUD		
Increase in value of AUD of 10%	(1,354,973)	(1,354,973)
Decrease in value of AUD of 10%	1,354,973	1,354,973
RMB		
Increase in value of RMB of 10%	(8,555)	(8,555)
Decrease in value of RMB of 10%	8,555	8,555
EUR		
Increase in value of EUR of 10%	(914,294)	(914,294)
Decrease in value of EUR of 10%	914,294	914,294
NZD		
Increase in value of NZD of 10%	(148,004)	(148,004)
Decrease in value of NZD of 10%	148,004	148,004
USD		
Increase in value of USD of 10%	(1,703,695)	(1,703,695)
Decrease in value of USD of 10%	1,703,695	1,703,695

4. Financial instruments and financial risk management (*continued*)

(B) Financial risk management (*continued*)

iii. Liquidity risk

Liquidity risk arises from the Group's management of working capital. It is the risk that the Group will encounter difficulty in meeting its financial obligations as they fall due.

The Group has adopted a strategy to mitigate risk by ensuring it has sufficient liquidity to fulfil its obligations in a timely manner, under regular and pressured circumstances. This strategy aims to avoid detrimental losses or negative effects on the Secretariat's reputation while maintaining its financial standing.

Prudent liquidity risk management implies maintaining sufficient cash, marketable securities, and the availability of funding through an adequate amount of committed credit facilities.

The Group's financial liabilities are all payable within the next 12 months. The Secretariat has minimal exposure to liquidity risk.

iv. Interest rate risk

The Group's financial assets at amortised cost (excluding cash and cash equivalents) are generally at fixed interest rates, and accordingly exposure to interest rate risk is not considered to be material.

5. Revenue recognition

Revenue is recognised when the amount of revenue can be measured reliably, and it is probable that economic benefits will flow to the Group and measured at the fair value of consideration received or receivable.

The following specific recognition criteria in relation to the Group's revenue streams must also be met before revenue is recognised.

a) Revenue from exchange transactions

Exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) and directly gives approximately equal value (primarily in the form of cash, goods services, or the use of assets) to another entity in exchange.

Interest income

Interest income is recognised as it accrues in surplus or deficit, using the effective interest method.

Other exchange revenue

Other exchange revenue from ordinary activities is recognised at the fair value of the consideration received or receivable in surplus or deficit in proportion to the stage-of-completion of the transaction at the reporting date.

Amounts received in advance for services to be provided in future periods are recognised as a liability until such time as the service is provided.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

5. Revenue recognition (continued)

a) Revenue from exchange transactions (continued)

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Finance income - financial assets at amortised cost	-	657,436	657,436
Benefits from PPE Donated Assets - Trust Fund (PIFS):	324,604	-	324,604
Reversal of prior years' open purchase orders	-	289,216	289,216
Other income	233,460	371,427	604,887
Total other income	558,064	660,643	1,218,707
Total Revenue from exchange transactions	558,064	1,318,079	1,876,143

b) Revenue from non-exchange transactions

Non-exchange transactions are those where the Group receives an inflow of resources (i.e. cash and other tangible or intangible items) but provides no (or nominal) direct consideration in return.

The recognition of non-exchange revenue depends on the nature of any stipulations attached to the inflow of resources received, and whether this creates a liability (i.e., present obligation for future performance and/or deliverables) rather than the immediate recognition of revenue. Liabilities are recognised in relation to inflows of resources from non-exchange transactions when there is a resulting present obligation as a result of the non-exchange transactions where both:

- It is probable that an outflow of resources embodying future economic benefit or service will be required to settle the obligation, and
- The amount of the obligation can be reliably estimated.

Stipulations that are 'conditions' that specifically require the Group to return the inflow of resources received if they are not utilised in the way stipulated, resulting in the recognition of a non-exchange liability in the statement of financial position that is subsequently recognised as non-exchange revenue as and when the 'conditions' are satisfied.

Activities of the Group that result in non-exchange transaction include:

i. *Contribution from members*

This represents annual membership contribution received from the member countries. These funds are used by the group in delivering on its principal activities.

ii. *Contribution from donors*

This represents contribution received from the donor countries under the donor agreements with specific end purpose and voluntary contribution received from the member countries other than the annual membership contribution.

iii. *Administration fees*

This represents fees received from members and donors for administering projects which are intended to contribute to the general overheads of the Secretariat.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

5. Revenue recognition (continued)

b) Revenue from non-exchange transactions (continued)

iii. *Administration fees* (continued)

Revenue is measured at the transaction price (administration fees rates) as agreed under the respective agreements.

Revenue from non-exchange transactions by the Group include:

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
5(i) Contributions from members			
Australia	-	1,527,006	1,527,006
Cook Islands	3,697	93,490	97,187
Federated States of Micronesia	3,697	93,490	97,187
Fiji	49,303	274,629	323,932
French Polynesia	8,803	277,523	286,326
Kiribati	3,140	79,402	82,542
Nauru	3,697	93,490	97,187
New Caledonia	8,803	348,841	357,644
New Zealand	-	1,527,006	1,527,006
Niue	3,697	93,490	97,187
Palau	3,697	93,490	97,187
Papua New Guinea	103,303	691,513	794,816
Republic of Marshall Islands	3,697	93,490	97,187
Samoa	42,553	207,113	249,666
Solomon Islands	42,553	199,654	242,207
Tonga	42,553	194,393	236,946
Tuvalu	3,697	93,490	97,187
Vanuatu	42,553	205,919	248,472
Tokelau (Associate)	-	31,163	31,163
Wallis and Futuna (Associate)	-	31,163	31,163
	369,443	6,249,755	6,619,198

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

5. Revenue recognition (continued)

b) Revenue from non-exchange transactions (continued)

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
5(ii) Contributions from donors			
Australia	13,205,022	9,878,173	23,083,195
New Zealand	3,996,595	2,572,794	6,569,389
European Union	7,211,866	-	7,211,866
French Polynesia	200,000	-	200,000
China	376,301	-	376,301
International Organization for Migration	397,940	-	397,940
Pacer plus	426,350	-	426,350
UNOPS	952,976	-	952,976
UNDP	1,008,125	-	1,008,125
Korea	1,327,727	-	1,327,727
Taiwan	2,242,655	-	2,242,655
Japan	2,500,117	-	2,500,117
USA	3,292,569	-	3,292,569
Others	59,325	(217,134)	(157,809)
	<u>37,197,568</u>	<u>12,233,833</u>	<u>49,431,401</u>
5(iii) Administration fees received	-	1,413,142	1,413,142
Total non-exchange revenue	<u>37,567,011</u>	<u>19,896,730</u>	<u>57,463,741</u>

6. Staff and ancillary costs

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
<i><u>Employee benefit expenses:</u></i>			
Short-term employee benefits	7,016,751	9,760,217	16,776,968
Long-term employee benefits	7,730	-	7,730
Defined contribution plan benefits	692,490	904,700	1,597,190
Total employee benefit expenses	<u>7,716,971</u>	<u>10,664,917</u>	<u>18,381,888</u>
Staff costs	1,619,714	3,376,970	4,996,684
Total staff and ancillary costs	<u>9,336,685</u>	<u>14,041,887</u>	<u>23,378,572</u>

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

7. Operational costs

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Recoverable costs	326,617	(140,731)	185,886
Training	272,190	191,752	463,942
Administrative cost	3,326,618	1,368,996	4,695,614
Consultant costs	4,607,636	738,033	5,345,669
Facilities cost	844,474	850,208	1,694,682
Indirect costs	2,385,255	(103,201)	2,282,054
Grants	2,767,748	26,834	2,794,582
Legal fees	12,912	1,380	14,292
Insurance	44,843	171,334	216,177
Capital expense	156,254	-	156,254
Total operational costs	14,744,547	3,104,605	17,849,152

8. Duty travel

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Staff airfares	1,105,860	612,996	1,718,856
Staff accommodation	456,513	541,684	998,197
Staff per diems	411,460	312,851	724,311
Staff security & other	49,233	21,578	70,811
Participant airfares	1,969,480	450,320	2,419,800
Participant accommodation	1,104,090	104,023	1,208,113
Participant per diems	669,636	66,112	735,748
Total duty travel costs	5,766,272	2,109,564	7,875,836

9. Meeting costs

	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Meeting\workshop venue hire	473,381	14,812	488,193
Meeting\workshop other costs	1,210,821	315,369	1,526,190
Meeting\workshop refreshments	327,125	249,284	576,409
Total meeting costs	2,011,327	579,465	2,590,792

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

10. Cash and cash equivalents

	Note	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Cash on-call		13,105,507	24,949,196	38,054,703
Short-term bank deposits		-	6,059,688	6,059,688
Total cash and cash equivalents	4	13,105,507	31,008,884	44,114,391

Cash on-call earns interest at floating rates based on daily bank deposit rates.

Short-term bank deposits are made for varying periods with maturities of no more than 6 months, depending on the immediate cash requirements of the Group and earn interest at the respective rate. Annual interest rates applicable to bank deposits included within cash and cash equivalents range from 0.25% to 4.53%.

11. Investments

	Note	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Term deposits		1,082,939	7,009,252	8,092,191
Total investments	4	1,082,939	7,009,252	8,092,191

Term deposits are made for varying periods with maturities exceeding 3 months, depending on the immediate cash requirements of the Group. Annual interest rates applicable to term deposits range from 0.25% to 5.60%.

12. Receivables from non-exchange transactions

	Note	Trust Fund 2023 \$	Primary Fund 2023 \$	Total 2023 \$
Member donations receivable		11,921	358,632	370,553
Donor contributions receivable		10,768	-	10,768
Less: Allowances for impairment losses	4(b)	(9,243)	(329,711)	(338,954)
Total Receivables from non-exchange transactions	4	13,446	28,921	42,367

ECLs are the probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the entity in accordance with the contract and the cash flows the group expects to receive).

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

13. Other assets

	Trust Fund	Primary Fund	Total
	Note	2023	2023
		\$	\$
Prepayments		182,036	402,699
Other assets		56,419	249,518
Sales tax receivable		56,277	56,277
Total other assets		294,732	708,494

14. Property, plant and equipment

Property, plant and equipment are stated at historical cost less any accumulated depreciation and impairment losses. Costs includes expenditure directly attributable to the acquisition of assets and includes the cost of replacements that are eligible for capitalisation when these are incurred.

Where material parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Depreciation is calculated on a straight-line basis over the estimated useful life of the asset based on estimates by management. The useful life of assets are reassessed annually. The following estimated depreciation rates on a *straight-line basis* have been used:

- Buildings 40 years
- Plant and Equipment 3 - 5 years
- Furniture and Fittings 3 - 5 years
- Motor Vehicles 4 years

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

Subsequent expenditure is capitalised only when it is probable that the future economic benefits associated with the expenditure will flow to the Group. Ongoing repairs and maintenance are expensed as incurred.

Impairment

No impairment has been accounted for at the end of the reporting period.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

14. Property, plant and equipment (*continued*)

	Buildings	Plant and Equipment	Furniture and Fittings	Motor Vehicles	Total
Year ended 31 December 2023	\$	\$	\$	\$	\$
Cost/Valuation					
Balance at 1 January 2023	12,268,962	5,885,941	909,557	560,711	19,625,171
Acquisitions	106,152	636,441	83,543	171,185	997,321
Disposals	(150)	(1,744,638)	(386,474)	-	(2,131,262)
Foreign exchange movements	-	(3,477)	(1,015)	(1,712)	(6,204)
Balance at 31 December 2023	12,374,964	4,774,267	605,611	730,184	18,485,026
Accumulated Depreciation and impairment					
Balance at 1 January 2023	7,003,364	4,670,410	783,903	438,662	12,896,339
Depreciation expense	305,528	651,519	38,341	54,919	1,050,307
Impairment expense	-	-	-	-	-
Disposals	-	(1,741,384)	(386,494)	-	(2,127,878)
Foreign exchange movements	-	(3,163)	(826)	(2,111)	(6,100)
Balance at 31 December 2023	7,308,892	3,577,382	434,924	491,470	11,812,668
Carrying Amount					
Balance at 1 January 2023	5,265,598	1,215,531	125,654	122,049	6,728,832
Balance at 31 December 2023	5,066,072	1,196,885	170,687	238,714	6,672,358

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

15. Intangible assets

Intangible assets acquired separately are initially recognised at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation is calculated on a straight-line basis over the estimated useful life of the asset based on estimates by management. The estimated useful lives of assets are reassessed annually. The following estimated amortisation rates on a *diminishing value basis* have been used:

Computer Software 10%

The amortisation period and method for an intangible asset with a finite useful life are reviewed at the end of each reporting period. Changes to either the period or method is treated as a change in the accounting estimates. The amortisation expense on an intangible asset with a finite life is recognised in surplus or deficit as the expense category that is consistent with the nature of intangible assets.

Any gain or loss on disposal of an item of intangible assets (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognised in surplus or deficit.

	Computer software 2023 \$
Cost	
At 1 January 2023	380,923
Additions	175,586
Disposals	(52,191)
At 31 December 2023	504,318
Accumulated amortisation and impairment	
At 1 January 2023	274,924
Amortisation expense	13,957
Disposals	(52,201)
At 31 December 2023	236,680
Carrying amount	
Balance at 1 January 2023	105,999
At 31 December 2023	267,638

16. Trade and other payables from exchange transactions

		Trust Fund	Primary Fund	Total
	Note	2023	2023	2023
		\$	\$	\$
Trade payables from exchange transactions	4	73,789	808,013	881,802
Other accrued expenses		83,379	244,663	328,042
Sales tax payable		170,095	-	170,095
		327,263	1,052,676	1,379,939

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

17. Employee benefit liabilities

(i) Short-term employee benefits

Short-term employee benefit liabilities are recognised when the Group has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided.

(ii) Other long-term benefits

The liability for annual leave and long-service leave not expected to be settled within 12 months of the reporting date are measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The Group's other long-term benefits include *Long-service leave* benefits.

	Long-service leave 2023 \$
Opening balance at 1 January 2023	125,118
Additional provisions raised	7,730
Amounts used	-
Closing balance at 31 December 2023	132,848
Less: Current portion at 31 December 2023	115,934
Non-current portion at 31 December 2023	16,914

Long service leave

The vested leave benefit has been valued by management. The provision is utilised when eligible employees receive the value of the vested benefit. The valuation is performed every year, and the effective date of the last valuation is 31 December 2023.

The long service benefit liability at 31 December 2023 has been discounted using rates consistent with the estimated term of the liability.

Key financial assumptions:

	2023 %
Discount rate	0.62% - 2.64%
General inflation rate (CPI)	5.1%

(iii) Defined contribution plans

Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution pension plans are recognised as an employee benefit expense in surplus or deficit in the periods during which services are rendered by employees. Prepaid contributions are recognised as an asset (prepayment) to the extent that a cash refund or a reduction in future payments is available.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

17. Employee benefit liabilities (continued)

Employment benefit liabilities by category

	Trust Fund	Primary Fund	Total
	2023	2023	2023
	\$	\$	\$
Current			
Short term employee benefits payable	416,426	1,002,361	1,418,787
Current portion of long-term employee benefits	115,934	-	115,934
Defined contribution plans	14,999	101,899	116,898
Total current portion	547,359	1,104,260	1,651,619
Non-current			
Non-current portion of long-term employee benefits	16,914	-	16,914
Total non-current portion	16,914	-	16,914
Total employee benefit liabilities	564,273	1,104,260	1,668,533

18. Deferred non-exchange revenue

	Trust Fund	Primary Fund	Total
	2023	2023	2023
	\$	\$	\$
<i>(a) Deferred income - Primary Fund</i>			
Voluntary contributions received in advance			
- Amounts due within the next 12 months	-	-	-
- Amounts due after the next 12 months	-	-	-
- Income in advance - indirect cost	-	505,823	505,823
- Income in advance - general fund	-	60,000	60,000
Total deferred income - Primary Fund	-	565,823	565,823
<i>(b) Deferred income - Trust Fund (PPE)</i>			
Balance at the beginning of the year	2,049,153	-	2,049,153
Purchase of Trust Fund assets	158,215	-	158,215
Depreciation on PPE used for Projects	(324,604)	-	(324,604)
Balance at the end of the year	1,882,764	-	1,882,764
<i>(c) Deferred income - Trust Fund</i>			
Income in advance - Trust Fund	5,633,146	-	5,633,146
Trust Fund unutilized revenue for projects (refer supplementary information on page 41)	31,409,078	-	31,409,078
PIFS Trust Fund deferred revenue adjustment	(5,761,666)	-	(5,761,666)
PIFS PB XB adjustment	1,695	-	1,695
Total Deferred income - Trust Fund	31,282,253	-	31,282,253
<i>(d) Deferred income - PTI NZ</i>			
Grant funding arrangement	842,932	-	842,932
Total Deferred income - PTI NZ	842,932	-	842,932
Total Deferred non-exchange revenue	34,007,949	565,823	34,573,772

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

19. Provisions

	Trust Fund	Primary Fund	Total
	2023	2023	2023
	\$	\$	\$
EDF 11 Project	174,550	-	174,550
Total Provisions	174,550	-	174,550

The provision for project ineligible expenditures represents the audit financial findings of the European Development Fund (EDF) 11 project, Technical Cooperation and Capacity Building Facility (TECBUF). Refer to Note 22, on contingent liabilities.

20. Related party transactions

(i) Entity information

The Pacific Island Forum Secretariat is the ultimate parent of the group with the controlled entities noted below in note 25. The entities within the Group frequently transact with one another as part of achieving the group's overall objective.

The Secretariat's governance board is made up of representatives from the 18 Forum Member nations ("Forum Members"). Forum Members provide funding to the Secretariat and other group entities both in terms of agreed Member contributions, as well as additional Voluntary contributions in certain instances.

(ii) Transactions and balances with related parties

Details of the various transactions with individual Forum Members during the reporting period, and balances outstanding at reporting date, are presented in the following notes:

- Non-exchange revenue from Contributions from members (Note 5(i))
- Non-exchange revenue from Contributions from donors (Note 5(ii))
- Receivables from non-exchange transactions (Note 12)

Contributions from members relate to agreed funding provided by the Forum Members in accordance with the relevant grant agreements in place with the Group. Refer to note 5 for further details. Outstanding balances at the year-end are unsecured and interest free.

(iii) Key management personnel compensation

Compensation of key management personnel (being those persons having authority and responsibility for planning, directing and controlling the activities of the Group, including the directors) was as follows:

	2023 \$
Short-term employee benefits	2,185,672
Total key management personnel compensation	2,185,672

Number of persons on a full-time equivalent basis	6
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Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

21. Commitments

a) Capital expenditure commitments

Expenditure approved and committed amounted to \$896,792 at 31 December 2023.

Capital Expenditure	2023
	\$
Hardware & Infrastructure	503,985
Furniture & Equipment	315,807
Motor vehicles	77,000
Total capital expenditure commitments	<u>896,792</u>

b) Operating lease commitments

The Group leases land, buildings and office equipment in a number of jurisdictions. The future non-cancellable minimum lease payments of operating leases as lessee at reporting date are detailed in the table below:

	2023
	\$
Less than one year	353,411
Between one and five years	198,782
Greater than 5 years	530
Total non-cancellable operating lease payments	<u>552,723</u>

22. Contingent liabilities

The European Development Fund (EDF) 11 project, the Technical Cooperation and Capacity Building Facility (TECBUF), funded by the European Union (EU) was subjected to EU audits from 2021, 2022 continuing into 2023. The project's Phase 1 and Phase 2 audit had concluded with a further review through the Phase 3 audit. Following extensive discussions and the provision of additional supporting documentation to the EU, contingent ineligible expenditures were reduced from the preliminary reported amount of \$1,757,547 to \$507,702. The amount of \$507,702 is considered contestable and is being disclosed as current contingent liabilities. Additional supporting documentation is currently being retrieved to reduce the existing exposure for ineligible expenses.

As of year-end, contingent liabilities as such stand at \$507,702 or EUR207,193 (2022: \$126,749 or EUR53,564).

23. Events after the reporting date

There have been no significant events or transactions that would materially impact the financial statements or require disclosure. Management has evaluated subsequent events through the date of issuance of these financial statements and has determined that no events have occurred that would necessitate adjustment or disclosure in the financial statements.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

24. Budget and segment commentary

The Secretariat’s budget figures are approved by the Forum Officials Committee. The Secretariat has two primary reportable segments, namely the General Fund segment and the Trust Fund segment. Except for inter-segment recoveries which are charged between the General Fund and the Trust fund, the budget for the two segments was prepared using the same accounting policies as those used in the preparation of these financial statements.

Reconciliation of “Actual amounts on a comparable basis to budget” per the Consolidated Statement of Comparison of Budget and “Actual performance” per the Consolidated Statement of Financial Performance:

	Actual on comparable basis to budget 2023	Reporting differences	Actual performance 2023
Total Revenue	61,135,435	(1,795,551)	59,339,884
Total expenses	(54,913,224)	1,795,551	(53,117,673)
Net Surplus	6,222,211	-	6,222,211

At a group level, total income was higher than budget due to significant donor contributions received, administration fee received and interest income.

Expenditure was less than the budgeted amount, due to operational efficiency, staff exits, and foreign exchange gain realized at group level.

The net consolidated position recorded for the year was a surplus of \$6,222,211.

Pacific Islands Forum Secretariat
Notes forming part of the Consolidated Financial Statements
For the year ended 31 December 2023

25. Group entities

These financial statements include the financial statements of the Group and the controlled entities listed in the following table:

	Country of incorporation	Ownership interest 2023
PTI New Zealand	New Zealand	Refer (1)
PTI Australia	Australia	Refer (1)
PTI China	China	Refer (1)

(1) *The legal structure of the above PTI offices is such that they do not issue ownership interest (i.e., shares, other equity instruments or similar).*

The Secretariat has determined that it evidences control in accordance with IPSAS 35 Consolidated Financial Statements as the entity holds unilateral appointment rights over those who are responsible for decisions in respect of each office's relevant activities (evidencing the Secretariat's power over the entity), and that the activities of the PTI offices contribute to furthering the wider objectives of the Secretariat (evidencing the Secretariat's exposure to variable benefits from the activities of the entity).

All controlled entities have the same reporting date as the Secretariat.



Disclaimer

The additional unaudited supplementary information presented on pages 41 to 70 is compiled by the management of Pacific Islands Forum Secretariat. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

We advise that neither the firm nor any member or employee of the firm accepts any responsibility arising in any way whatsoever to any person in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

30 April 2024
Suva, Fiji

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.

PricewaterhouseCoopers
Chartered Accountants

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PricewaterhouseCoopers is a member firm of PricewaterhouseCoopers International Limited, each member firm of which is a separate legal entity.

**Pacific Islands Forum Secretariat
Supplementary Information
Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)
As at 31 December 2023**

Donor	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Australia	5,448,466	-	5,448,466	7,404,161	12,877,801	7,341,133	5,536,668
Australian Federal Police	7,513	-	7,513	-	7,513	-	7,513
Co-Funding: Australia, New Zealand, China	434,291	-	434,291	645,660	1,080,731	389,932	690,799
Co-Funding: SPC, SPREP	79,300	-	79,300	-	79,300	-	79,300
Commonwealth Scientific Industrial Research Org	(1,247)	-	(1,247)	-	(1,247)	-	(1,247)
Commonwealth Secretariat	19,896	-	19,896	1,340	21,236	4,966	16,270
Conservation International	(96,622)	-	(96,622)	-	(96,622)	-	(96,622)
DT Global	-	-	-	-	-	-	-
European Union	7,765,024	-	7,765,024	7,776,211	15,541,420	6,518,736	9,022,684

**Pacific Islands Forum Secretariat
Supplementary Information
Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)
As at 31 December 2023**

Donor	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
French Polynesia	261,871	-	261,871	200,000	461,871	167,004	294,867
GICH	21	-	21	-	21	-	21
Green Climate Funds	5,469	-	5,469	-	5,469	-	5,469
International Federation of Red Cross	-	-	-	-	-	-	-
International Economics Cons	-	-	-	-	-	-	-
Japan	517,275	-	517,275	2,500,118	3,017,393	1,723,238	1,294,155
Korea	3,656,812	-	3,656,812	2,655,455	6,312,359	2,013,926	4,298,433
Member Country	837,191	(58,021)	779,170	2,684,635	3,833,248	177,202	3,656,046
New Zealand	451,940	-	451,940	211,178	663,118	440,884	222,234

Pacific Islands Forum Secretariat
 Supplementary Information
 Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)
 As at 31 December 2023

Donor	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Pacer Plus Implementation	-	-	-	426,351	426,351	-	426,351
PACMAS	-	-	-	30,092	30,092	16,428	13,664
Peoples Republic of China	3,300,844	-	3,300,844	2,310,598	5,611,442	2,446,760	3,164,682
Physikalisch-Technische Bundesanstalt (PTB)	65,313	-	65,313	-	65,313	66,870	(1,557)
Republic of China - Taiwan	4,133,002	-	4,133,002	2,733,730	6,866,732	3,113,956	3,752,776
Romania	75,320	-	75,320	-	75,320	-	75,320
Safe Ground	3,968	-	3,968	-	3,968	-	3,968
Spain	-	-	-	-	-	-	-
Special Budget	5,157	-	5,157	-	5,157	-	5,157

Pacific Islands Forum Secretariat
 Supplementary Information
 Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)
 As at 31 December 2023

Donor	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Standing Funds	-	-	-	-	-	-	-
The International Organisation for Migration	-	-	-	397,940	397,940	10	397,930
Turkey	-	-	-	-	-	-	-
Trade Advocacy Fund	2,464	-	2,464	-	2,464	-	2,464
UN Office for Project Services	499,920	-	499,920	952,976	1,452,895	1,214,343	238,552
UNDP	(120,953)	-	(120,953)	1,008,125	887,171	1,041,233	(154,062)
UNESCO	8,988	-	8,988	-	8,988	-	8,988
UNIFEM	12,457	-	12,457	-	12,457	-	12,457
UK Foreign, Commonwealth and Development Office	(3,500)	-	(3,500)	35,356	31,856	13,959	17,897

**Pacific Islands Forum Secretariat
Supplementary Information
Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)
As at 31 December 2023**

Donor	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
United States	64,103	-	64,103	-	64,103	-	64,103
University of the South Pacific	977	-	977	-	977	-	977
Womens Env & Dev Organisation	1,002	-	1,002	-	1,002	-	1,002
World Bank	(3,300)	-	(3,300)	26,266	22,966	11,683	11,283
World Trade Organisation	13,324	-	13,324	-	13,324	-	13,324
Benefits derived from property, plant and equipment	-	(218,828)		324,574	105,776	327,570	(221,794)
Net Effect of Foreign Exchange	(1,797,179)	-	(1,797,179)	346,185	(1,450,994)	-	(1,450,994)
Total	25,649,107	(276,849)	25,591,086	32,670,952	58,438,911	27,029,833	31,409,078

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Net Effect of Foreign Exchange	Public Finance Management & Governance	1002	KRA2.11	PI	XB	4,283	-	7,150	-	11,433	-	11,433
European Union	1.1: Eff Coord & oversight of action	1002A	KRA2.11	PI	XB	263,798	-	-	-	263,798	-	263,798
European Union	1.2: Eff Implmtn EDF11-Final closure & FA	1002B	OPT2.14	PI	XB	54,227	-	-	-	54,227	-	54,227
European Union	1.3:Eff mntrg o/sight &reprtng-Prog impl-comms&vis	1002C	OPT2.14	PI	XB	12,353	-	-	-	12,353	-	12,353
European Union	2.1: Office,ICT,CV Eqpt & Maintenance	1002D	KRA2.11	PI	XB	36,656	-	-	-	36,656	-	36,656
European Union	3.1.4: Core Staff Costs- Recovery	1002E	OPT2.14	PI	XB	80,041	-	-	-	80,041	-	80,041
European Union	3.2: Operating Costs	1002F	OPT2.14	PI	XB	41,841	-	-	-	41,841	-	41,841
European Union	3.3: Operating (local) transportation cost	1002G	OPT2.14	PI	XB	1,995	-	-	-	1,995	-	1,995
European Union	4: Bank Charges & Exch rate differences	1002H	OPT2.14	PI	XB	4,762	-	-	-	4,762	211	4,551
European Union	PFM Programme Administrator	1003	PER1.1	PI	XB	(242,811)	-	-	-	(242,811)	16,770	(259,582)
European Union	PFM Administrative & Finance Assistant	1004	PER1.1	PI	XB	12,488	-	-	-	12,488	-	12,488
European Union	PFM Research Officer	1008	PER1.1	PI	XB	(37,255)	-	-	-	(37,255)	4,063	(41,318)
Australia	DFAT Support to PIF Chair	1009	KRA1.05	MS	XB	33,857	-	1,012,099	-	1,045,956	1,160,463	(114,507)
Australia	DFAT Support to PIF Chair 2023	1009A	KRA1.05	MS	XB	-	-	216,359	-	216,359	191,145	25,214
New Zealand	NZ MFAT Support to PIF Chair	1011	KRA1.05	MS	XB	197,524	-	-	-	197,524	229,706	(32,182)
New Zealand	NZ MFAT PIFLM Support	1011A	KRA1.05	MS	XB	-	-	-	-	-	-	-
Australia	Pacific Resilience Facility Preparatory Act	1029A	KRA2.07	PI	XB	-	-	-	-	-	-	-
Peoples Republic of China	Pacific Resilience Facility-China XB	1034	KRA2.07	PI	XB	399,365	-	-	-	399,365	25,442	373,923
United States	Pacific Resilience Facility- Turkey	1034A	KRA2.07	PI	XB	64,103	-	-	-	64,103	-	64,103

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Member Country	Trade Negotiation Support	1209	OPT2.10	PI	XB	18,029	-	-	-	18,029	-	18,029
Member Country	PACER Plus Signatories Meeting (Pacific)	1222	KRA2.08	PI	XB	3,989	-	-	-	3,989	-	3,989
Australia	PACER Plus Meetings	1223	OPT2.08	EG	XB	(33,484)	-	-	-	(33,484)	-	(33,484)
Australia	PACER Plus Rules of Origin Workshop	1224	OPT2.10	PI	XB	39,922	-	-	-	39,922	-	39,922
New Zealand	PACER Plus Activities	1226	OPT2.10	PI	XB	7,294	-	-	-	7,294	-	7,294
New Zealand	PACER Informal Meeting	1227	OPT2.10	PI	XB	54,139	-	-	-	54,139	-	54,139
New Zealand	PACER Mini Trade Ministers Meeting	1228	OPT2.10	PI	XB	51,534	-	-	-	51,534	-	51,534
New Zealand	Regional Trade Facilitation Support	1232	OPT2.10	PI	XB	2,278	-	-	-	2,278	-	2,278
New Zealand	Special FTMM	1244	OPT2.10	PI	XB	82,611	-	-	-	82,611	-	82,611
Australia	Intellectual Property - Trademarks Admin	1304	OPT2.10	PI	XB	44,022	-	-	-	44,022	-	44,022
Member Country	Joint Study -PICS-US Dev. Oriented Trade & Invest	1307	OPT2.08	EG	XB	348,568	-	-	-	348,568	-	348,568
World Trade Organisation	PIFS-WTO Regional Workshop: MC11 Outcomes	1312	OPT2.10	PI	XB	3,903	-	-	-	3,903	-	3,903
Member Country	WTO PIFS Reg. W/Shop on Trade Facilitation	1313	OPT2.10	PI	XB	24,562	-	-	-	24,562	-	24,562
World Trade Organisation	WTO-Reg.W/Shop S & P Measures	1316	OPT2.10	PI	XB	642	-	-	-	642	-	642
World Trade Organisation	10th WTO Ministerial Conference -Nairobi (MC10)	1321	OPT2.10	PI	XB	8,779	-	-	-	8,779	-	8,779
Member Country	Forum Representative to WTO (Geneva)	1374	PER1.1	PI	PB	-	-	-	-	-	46,446	(46,446)
Member Country	WTO Office - Operational Costs	1375	KRA2.08	PI	XB	231,548	-	270,000	-	501,548	(10,365)	511,913
Australia	Aid For Trade Workshops	1376	OPT2.10	PI	XB	2,181	-	-	-	2,181	-	2,181

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Trade Advocacy Fund	Trade Advocacy Fund (TAF) UK AID	1378	OPT2.10	PI	XB	2,464	-	-	-	2,464	-	2,464
Republic of China - Taiwan	WTO Contribution GOA-PIFS	1383	TCAF1.03	PI	XB	609,294	-	567,000	-	1,176,294	1,084,380	91,914
Australia	Trade Advisor -Trade Policy&Aid for Trade (Geneva)	1383A	PER1.1	PI	XB	(18,054)	-	600,900	-	582,846	533,626	49,220
Australia	Administrative Assistant (Geneva)	1383B	PER1.1	PI	XB	(7,197)	-	196,765	-	189,568	236,770	(47,202)
Australia	Trade Representative (Geneva)	1384	PER1.1	MS	XB	10,299	-	645,281	-	655,580	702,429	(46,849)
Australia	Trade Policy Officer WTO (Geneva)	1385	PER1.1	MS	XB	137,077	-	435,830	-	572,907	324,709	248,198
European Union	PT&I Geneva Operations	1386	TCAF1.03	PI	XB	90,434	-	132,274	-	222,708	314,011	(91,304)
Australia	PIF Geneva Operations (DFAT Funds Reserves)	1387	TCAF1.03	MS	XB	2,627,343	-	(2,627,343)	-	-	-	-
Australia	DFAT-Pacific Quality Infrastructure Initiative-Ph2	1394	OPT2.11	PI	XB	149,445	-	-	-	149,445	122,627	26,818
UN Office for Project Services	EIF Pacific Quality Infrastructure Init-Phase2 LDC	1396	KRA2.08	PI	XB	499,920	-	952,976	-	1,452,895	1,214,343	238,552
Physikalisch-Technische Bundesanstalt (PTB)	Pacific Quality Infrastructure Initiative-PTB	1397	KRA2.08	PI	XB	65,313	-	-	-	65,313	66,870	(1,557)
Commonwealth Secretariat	Hub & Spoke Project - ComSec	1420	TCAF1.03	PI	XB	3,626	-	1,340	-	4,966	4,966	-
Commonwealth Secretariat	Regional Workshop on Trade Mainstreaming	1423	OPT2.09	EG	XB	16,270	-	-	-	16,270	-	16,270
UNDP	UNDP-Pacific Regional IG Prog	1426	KRA2.12	PI	XB	-	-	90,143	-	90,143	85,000	5,143
Pacer Plus Implementation	PIF E-commerce Business Toolkits Plus [PPIU]	1454	KRA2.08	PI	XB	-	-	426,351	-	426,351	-	426,351
UNDP	UNDP - Pacific Digital Economy Programme (PDEP)	1457	KRA2.08	PI	XB	(125,398)	-	560,351	-	434,953	532,203	(97,250)
UNDP	Programme Adviser - Climate Risk Finance & Gov	1457A	PER1.1	PI	XB	(3,237)	-	183,184	-	179,948	142,920	37,028

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
UNDP	Programme Officer - Climate Resilience Eng & Coord	1457B	PER1.1	PI	XB	(3,119)	-	144,428	-	141,309	142,358	(1,049)
UNDP	Gov4Res - Implementation & Activity Costs	1457C	KRA2.02	PI	XB	-	-	30,017	-	30,017	60,726	(30,709)
UNDP	Gov4Res Technical Expert	1457D	KRA2.08	PI	XB	-	-	-	-	-	78,025	(78,025)
Australia	DFAT E-commerce AFT Fund	1458	KRA2.08	PI	XB	22,922	-	(26,089)	-	(3,167)	15	(3,182)
Australia	Samoa E-Com. Strategy & Training E-Com Negotiation	1459	KRA2.08	PI	XB	10,025	-	(7,640)	-	2,385	15	2,370
The International Organisation for Migration	IOM PCC Migration & Human Security Prog. - P2	1461A	KRA2.02	PI	XB	-	-	203,993	-	203,993	10	203,983
The International Organisation for Migration	Climate Mobility - Advisor (IOM)	1461B	KRA2.02	PI	XB	-	-	193,947	-	193,947	-	193,947
Co-Funding: Australia, New Zealand, China	Support to PT&I Governance Reforms	1911A	TCAF1.03	PI	XB	294,704	-	490,440	-	785,144	119,267	665,877
Co-Funding: Australia, New Zealand, China	Global Coordinator - PT&I Network	1911B	PER1.1	MS	XB	84,644	-	96,000	-	180,644	145,987	34,657
Co-Funding: Australia, New Zealand, China	PTI Network Finance & Administration Officer	1911C	PER1.1	MS	XB	54,943	-	60,000	-	114,943	69,152	45,791
Co-Funding: Australia, New Zealand, China	PTI PMU Monitoring Evaluation and Learning Officer	1911D	PER1.1	PI	XB	-	-	-	-	-	55,527	(55,527)
Peoples Republic of China	PT&I Trade Commissioner - Beijing	2102	PER1.1	PI	XB	310,483	-	-	-	310,483	355,397	(44,914)
Peoples Republic of China	Trade Office - Beijing - XB	2105	TCAF1.03	MS	XB	1,597,764	-	1,964,841	-	3,562,605	1,729,443	1,833,162
New Zealand	Triennial Review- PITIC Auckland	2116	TCAF1.03	PI	XB	7,614	-	-	-	7,614	-	7,614
Australia	Trade Office - Sydney	2120	TCAF1.03	PI	XB	117	-	-	-	117	-	117

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Member Country	PIC Tokyo	2125	TCAF1.03	MS	XB	61,201	-	99,443	-	160,644	85,932	74,712
Peoples Republic of China	Trade Development (XB)	2141	KRA2.09	PI	XB	18,557	-	-	-	18,557	20,510	(1,953)
Australia	PT&I- General Manager	2150	PER1.1	EG	XB	(7,376)	-	-	-	(7,376)	-	(7,376)
Australia	PT&I Trade Commissioner - Auckland (XB)	2161	PER1.1	PI	XB	3,790	-	-	-	3,790	453	3,337
Member Country	National Security Policy Development Workshop	2207	OPT1.03	PD	XB	(4,453)	-	-	-	(4,453)	-	(4,453)
Australia	Conflict Prevention and Peace	2220	OPT1.11	GE	XB	33,718	-	-	-	33,718	-	33,718
Peoples Republic of China	Pacific Humanitarian Pathway-XB (PHP-C)-PRC	2224	KRA1.02	PD	XB	632,169	-	-	-	632,169	69,964	562,205
Peoples Republic of China	2050 Strategy for the Blue Pacific Continent	2226	KRA1.01	PD	XB	341,161	-	172,878	-	514,039	246,005	268,034
Republic of China - Taiwan	Pacific Humanitarian Pathway-XB (PHP-C)	2234	KRA1.02	PD	XB	652,076	-	-	-	652,076	418,309	233,767
Australia	Forum Chair Support (PIFS/NZ)-UNGA69	2238	OPT1.11	GE	XB	14,393	-	-	-	14,393	-	14,393
Australian Federal Police	VAW Scoping Study	2256	OPT1.15	GE	XB	6,392	-	-	-	6,392	-	6,392
New Zealand	New Zealand Human Rights	2422	OPT1.15	GE	XB	734	-	-	-	734	-	734
Australia	Election Observation PNG -DFAT	2432	OPT1.03	GE	XB	(96,111)	-	-	-	(96,111)	-	(96,111)
Australia	Pacific Legislative Drafters' Technical Forum	2525	OPT1.11	GE	XB	3,921	-	-	-	3,921	-	3,921
Member Country	FOC-SC: Regional Security & Pacific Fusion Centre	2527	OPT1.03	PD	XB	6,641	-	-	-	6,641	-	6,641
Australian Federal Police	Inter-Agency Border Training	2547	OPT1.15	GE	XB	1,122	-	-	-	1,122	-	1,122
Safe Ground	Pacific Regional ERW Workshop	2582	OPT1.15	GE	XB	3,968	-	-	-	3,968	-	3,968

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
GICH	Addressing ERW Contamination in Pacific - GICHD	2583	OPT1.15	GE	XB	21	-	-	-	21	-	21
Member Country	Aid Management and Capacity Building (XB)	3404	OPT1.11	PD	XB	1,286	-	-	-	1,286	-	1,286
Peoples Republic of China	Regional Gov Support to Forum Chair & CROP Coordi	3451A	KRA1.08	GE	XB	-	-	172,878	-	172,878	-	172,878
Australia	Climate Change Resourcing Project	3460	OPT2.01	PD	XB	3,711	-	-	-	3,711	-	3,711
Green Climate Funds	Green Climate Fund Dialogue	3466	OPT2.01	PI	XB	1,744	-	-	-	1,744	-	1,744
Australia	Support for Pacific Resilience Working Group -DFAT	3469	KRA2.02	ST	XB	-	-	-	-	-	-	-
Green Climate Funds	Nauru GCF Readiness Grant	3470	KRA2.02	GE	XB	3,724	-	-	-	3,724	-	3,724
Womens Env & Dev Organisation	WEDO Pacific Workshop	3471	OPT2.01	PD	XB	1,002	-	-	-	1,002	-	1,002
European Union	PRP Coordinator (50%)/Project Coordinator-1.1.1	3475	PER1.1	PI	XB	(329,489)	-	598,364	-	268,875	241,375	27,500
European Union	Private Sector Cl. Change-Finance Officer-1.1.2	3476	PER1.1	PI	XB	(76,061)	-	314,259	-	238,198	143,116	95,082
European Union	Finance Officer - 1.1.3	3477	PER1.1	PI	XB	(128,745)	-	203,668	-	74,923	49,932	24,991
European Union	M&E Officer - 1.1.4	3478	PER1.1	PI	XB	-	-	17,701	-	17,701	-	17,701
European Union	Travel & Subsistence - 1.2	3480	KRA2.02	PI	XB	(73,579)	-	221,265	-	147,687	60,923	86,763
European Union	Office Costs - 1.3	3481	KRA2.02	PI	XB	113,661	-	63,475	-	177,136	27,204	149,932
European Union	Est Reg Coordn in CC-DR_PRP FRDP-Act 1.1	3482	KRA2.02	PI	XB	243,416	-	323,446	-	566,862	370,667	196,195

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	PACRES-Swiss Co-Funding_TWG on Human Mobility	3482A	KRA2.02	PI	XB	26,992	-	45,342	-	72,334	140,590	(68,255)
European Union	Pac ACP Reg Inst Sys-Res Cap-Paris Agrmt-Act 1.3	3483	KRA2.02	PI	XB	(42,812)	-	134,685	-	91,873	57,385	34,488
European Union	Rev & Dev CC-DR NAPs & Low Emsn Dev Act 2.1	3484	KRA2.02	PI	XB	(41,623)	-	82,782	-	41,159	40,362	797
European Union	Dev FRDP's M&R Framework -Act 2.2	3485	KRA2.02	PI	XB	12,528	-	136,684	-	149,212	40,076	109,136
European Union	Sth-Sth Collab-IK&Cap shrg-Climat Action-Act 4.1	3486	OPT2.02	PI	XB	19,756	-	94,343	-	114,099	120,482	(6,384)
European Union	Strgc Eng&Dia-Private Sector-Bldg CC&DR -Act 6.1	3487	KRA2.02	PI	XB	215,618	-	215,603	-	431,221	483,412	(52,190)
European Union	Access_Priv Sector-CC & DR Info&Cap -KS-Act 6.2	3488	KRA2.02	PI	XB	136,263	-	126,179	-	262,441	292,245	(29,804)
European Union	Admin Cost/Fee (PACRES)	3489	OPT2.02	PI	XB	(65,187)	-	241,174	-	175,987	129,249	46,738
Net Effect of Foreign Exchange	PACRES Recoveries & Sundries	3490	OPT2.02	PI	XB	(42,359)	-	95,218	-	52,860	-	52,860
Net Effect of Foreign Exchange	RAO Recoveries & Sundries	3503	CS00	CS	XB	(45,330)	-	10,746	-	(34,584)	-	(34,584)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Net Effect of Foreign Exchange	TCF EDF 10 Recoveries & Sundries	3504	CS00	CS	XB	(5,685)	-	-	-	(5,685)	-	(5,685)
European Union	Technical Coporation Facility PE 1- EDF 10	3508	TCAF1.01	MS	XB	(19,907)	-	-	-	(19,907)	-	(19,907)
European Union	TA - Short Term - EU/RAO	3513	TCAF1.01	ST	XB	57,803	-	(211,333)	-	(153,530)	-	(153,530)
European Union	Travel & Meetings - EU/RAO	3517	TCAF1.01	ST	XB	-	-	-	-	-	75	(75)
European Union	Technical Cooperation Facility PE 2- EDF 10	3596	TCAF1.01	MS	XB	(48,139)	-	-	-	(48,139)	-	(48,139)
Republic of China - Taiwan	FS Fellowship Scheme	3608	OPT1.11	PD	XB	7,975	-	-	-	7,975	-	7,975
Special Budget	Regional Natural Disaster Relief Fund	3610	OPT1.11	PD	XB	5,157	-	-	-	5,157	-	5,157
Republic of China - Taiwan	Taiwan ROC Scholarship Fund	3615	KRA1.06	GE	XB	1,216,876	-	-	-	1,216,876	13,420	1,203,455
Korea	ROK-PIF 2014-2016 Coop. Fund	3622	OPT1.05	ST	XB	12,713	-	-	-	12,713	-	12,713
Australia	Support to Aus. Dev. Partner Peer Review	3624	OPT1.02	PD	XB	732	-	-	-	732	-	732
Republic of China - Taiwan	SIS Attachment Programme	3628	KRA1.09	GE	XB	(6,719)	-	-	-	(6,719)	14,601	(21,320)
Republic of China - Taiwan	Taiwan-ROC Regional Development Assistance	3629	KRA1.12	GE	XB	47,125	-	-	-	47,125	43,650	3,475
New Zealand	Regional Security Fund	3630	OPT1.10	GE	XB	6,003	-	-	-	6,003	-	6,003
New Zealand	Regional Security Fund - NZ	3631	OPT1.10	GE	XB	152	-	-	-	152	-	152
New Zealand	Forum Ministerial Contact Group - NZ	3632	OPT1.10	GE	XB	1,258	-	-	-	1,258	-	1,258
Korea	ROK/RPCF2018-2020 - Climate Prediction Services	3633	KRA1.06	GE	XB	174,224	-	-	-	174,224	-	174,224
Korea	ROK/RPCF2018-2020 - Trade, Tourism & Promtion	3634	KRA2.09	GE	XB	23,180	-	-	-	23,180	42,593	(19,413)
Korea	ROK/RPCF2021-2023- Coastal and Marine Project	3634A	KRA2.12	GE	XB	1,294,590	-	1,327,727	-	2,622,318	159,327	2,462,990

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Korea	Multisensory Remote Sensing-Control IUU Fishing	3637	KRA1.06	GE	XB	1,520,643	-	1,327,727	-	2,848,370	1,460,589	1,387,781
Korea	ROK-PIF COVID-19 Recovery Project	3638	KRA2.09	PI	XB	78,123	-	-	-	78,123	8,297	69,826
Korea	Enhancing E-Commerce Opportunities for Pacific MSM	3639	KRA2.09	PI	XB	553,340	-	93	-	553,433	343,120	210,313
Republic of China - Taiwan	Programme Adviser - Cooperation	3646A	KRA1.05	GE	XB	-	-	195,784	-	195,784	194,384	1,400
Republic of China - Taiwan	Grants Management Officer	3646B	KRA1.05	GE	XB	-	-	153,598	-	153,598	152,198	1,400
Australia	DFAT 70141/41-Enhanced Capacity	3648A	KRA2.02	PI	XB	-	-	408,478	-	408,478	-	408,478
Australia	DFAT 70141/41-International Visibility & Advocacy	3648B	KRA2.02	PI	XB	-	-	1,028,894	-	1,028,894	83,270	945,624
Australia	DFAT 70141/41-Technical Support	3648C	KRA2.02	PI	XB	-	-	176,005	-	176,005	-	176,005
Australia	DFAT 70141/41-Champions Office at COP28	3648D	KRA2.02	PI	XB	-	-	146,671	-	146,671	146,671	-
Republic of China - Taiwan	Review of Economic Returns - Fisheries	3649B	KRA2.03	PI	XB	123,999	-	(75,925)	-	48,074	60,485	(12,410)
Republic of China - Taiwan	COP26 Advocacy and Engagement	3649C	KRA2.02	PI	XB	(18,709)	-	-	-	(18,709)	427	(19,136)
Co-Funding: SPC, SPREP	COP 26 Political Climate Change Champions	3649D	KRA2.02	PI	XB	79,300	-	-	-	79,300	-	79,300
Australia	COP27 Pacific Climate Champions [DFAT]	3649E	KRA2.02	PI	XB	380,679	-	-	-	380,679	390,722	(10,042)
UK Foreign, Commonwealth and Development Office	Climate Emergency - Pacific leadership at COP 27	3649F	KRA1.06	GE	XB	(3,500)	-	35,356	-	31,856	13,959	17,897
Australia	Support to EPT	3649G	PER1.1	PI	XB	-	-	75,925	-	75,925	114,362	(38,437)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Republic of China - Taiwan	Programme Implementation Officer	3650	PER1.1	ST	XB	113,500	-	(20,518)	-	92,981	27,000	65,981
Republic of China - Taiwan	KRA Admin Support Assistant (Taiwan)-Temp	3650A	PER1.1	GE	XB	-	-	20,518	-	20,518	20,518	-
Republic of China - Taiwan	Support for donor coordination & management_TAI 22	3652A	KRA1.09	GE	XB	-	-	323,415	-	323,415	229,163	94,253
Republic of China - Taiwan	Smaller Island States Development Fund_TAI 22	3652B	KRA1.09	GE	XB	-	-	1,121,328	-	1,121,328	97,766	1,023,562
Republic of China - Taiwan	2050Strategy for the Blue Pacific Continent_TAI 22	3652C	KRA1.09	GE	XB	-	-	224,266	-	224,266	34,856	189,409
Republic of China - Taiwan	Review of the Regional Architecture_TAI 22	3652D	KRA1.09	GE	XB	-	-	224,266	-	224,266	34,126	190,139
Republic of China - Taiwan	Joint CROP-SISAP Project	3657	KRA1.09	GE	XB	21,450	-	-	-	21,450	71,133	(49,683)
Republic of China - Taiwan	CROP Oceans & Advocacy Engagement Programme	3657B	TCAF1.02	MS	XB	922,227	-	-	-	922,227	308,559	613,668
Republic of China - Taiwan	Development of the 2050 Strategy of the Blue Pacif	3657C	KRA1.01	PD	XB	23,618	-	-	-	23,618	15,099	8,519
Republic of China - Taiwan	Nuclear Issues Expert	3657D	KRA1.10	GE	XB	411,144	-	-	-	411,144	235,357	175,787
Republic of China - Taiwan	Enhancing Regional Communications and Advocacy	3657E	KRA1.14	MS	XB	6,253	-	-	-	6,253	14,876	(8,623)
Peoples Republic of China	China Scholarship Publicity	3681	KRA2.05	PD	XB	1,346	-	-	-	1,346	-	1,346
Australia	Forum Compact Implemetation/Phase II - AUS	3684	OPT1.14	PD	XB	69,085	-	-	-	69,085	-	69,085
Republic of China - Taiwan	Cairns Compact Implementation - XB	3694	OPT1.14	PD	XB	2,895	-	-	-	2,895	-	2,895
New Zealand	Cairns Compact Implementation - NZ	3697	OPT1.14	PD	XB	1,800	-	-	-	1,800	-	1,800

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Romania	Miscellaneous (Voluntary Contributions)	3711	CS00	MS	XB	75,320	-	-	-	75,320	-	75,320
Japan	Japan Contribution FY2021-PQJ Project	3711C	KRA2.08	PI	XB	455,228	-	-	-	455,228	276,981	178,247
Japan	Japan Contribution FY2022 (PALM)	3711D	KRA1.06	GE	XB	62,047	-	-	-	62,047	-	62,047
Japan	Japan Contribution-Eco Recovery in Pac Island	3711E	KRA2.09	PI	XB	-	-	2,428,372	-	2,428,372	1,438,570	989,802
Japan	Japan Contribution FY2023 (PALM)	3711F	KRA1.06	GE	XB	-	-	71,746	-	71,746	7,687	64,059
Member Country	Support to Internal Reform Priorities	3726	OPT3.05	CS	XB	41,169	-	-	-	41,169	-	41,169
Australia	Support to IT Infrastructure	4011	OPT3.02	CS	XB	(37,497)	-	-	-	(37,497)	-	(37,497)
Australia	ICT Services Upgrade Project	4020	OPT3.02	CS	XB	5,563	-	-	-	5,563	-	5,563
UNDP	Health & Recreational Trust Fund	4470	OPT3.04	MS	XB	6,808	-	-	-	6,808	-	6,808
Australia	Support Pac Reg Education Framework	4704	OPT2.05	GE	XB	30,841	-	-	-	30,841	-	30,841
New Zealand	FBEAP Review	4706	OPT1.11	PD	XB	2,548	-	-	-	2,548	-	2,548
UNESCO	Regional EMIS Workshop	4707	OPT1.04	ST	XB	2,792	-	-	-	2,792	-	2,792
Australia	PEDF M&E Framework - AUSAID	4708	OPT1.10	PD	XB	150	-	-	-	150	-	150
UNESCO	PEDF M&E Framework UNESCO/SPBEA	4709	OPT1.10	PD	XB	6,196	-	-	-	6,196	-	6,196
Australia	70141/78400- 1A: Revitalization of the PLGED	4741A	KRA2.05	PD	XB	-	-	90,307	-	90,307	720	89,587
Australia	70141/78400- 1B: Implntn & Monitoring of PLGED	4741B	KRA2.05	PD	XB	-	-	75,256	-	75,256	15,034	60,222
Australia	70141/78400- 2: Comms, Engagemt and Advocacy	4741C	KRA2.05	PD	XB	-	-	150,512	-	150,512	31,615	118,897
Australia	70141/78400- 3A: Convening of the PIFWLM	4741D	KRA2.05	PD	XB	-	-	752,559	-	752,559	304,355	448,204

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Australia	70141/78400- 3B: Action outcomes of PIFWLM, GEDSI	4741E	KRA2.05	PD	XB	-	-	150,653	-	150,653	-	150,653
Australia	70141/78400- 3C: Capacity development for Members	4741F	KRA2.05	PD	XB	-	-	225,768	-	225,768	-	225,768
Australia	70141/78400- 4: Progressing disability Inclusion	4741G	KRA2.05	PD	XB	-	-	225,768	-	225,768	-	225,768
Australia	70141/78400- 5C: Office Costs	4741H	KRA2.05	PD	XB	-	-	188,140	-	188,140	178,013	10,126
Australia	Social Policy Adviser (Gender) [DFAT 70141/78400]	4741I	KRA2.05	PD	XB	-	-	203,191	-	203,191	-	203,191
Australia	Social Policy Officer [DFAT 70141/78400]	4741J	KRA2.05	PD	XB	-	-	112,884	-	112,884	-	112,884
UNIFEM	Global Forums - Gender	4954	OPT2.04	PD	XB	12,457	-	-	-	12,457	-	12,457
New Zealand	Support for Forum Meetings -XB	5108	KRA1.05	PS	XB	2,638	-	-	-	2,638	-	2,638
PACMAS	PACMAS Support to 12th WTO MC	5111XB	KRA1.14	CS	XB	-	-	15,000	-	15,000	16,428	(1,428)
Member Country	Regional Youth Art Competition	5117	PER1.1	MS	XB	13,600	-	-	-	13,600	-	13,600
PACMAS	PACMAS Support to Leaders Mtg 22	5222	KRA1.14	GE	XB	-	-	15,092	-	15,092	-	15,092
Australia	Pacific Plan Adviser Support	5538	OPT1.02	PD	XB	104,902	-	-	-	104,902	-	104,902
Australia	Pacific Plan Review (XB)	5541	OPT1.02	PD	XB	911	-	-	-	911	-	911
Australia	Review of Governance & Financing	5542	OPT1.13	ST	XB	(25,140)	-	-	-	(25,140)	-	(25,140)
Conservation International	Conservation International Sup. for Pac Ocean Comm.	5652	ASF1.02	ST	XB	(96,622)	-	-	-	(96,622)	-	(96,622)
Commonwealth Scientific Industrial Research Org	SOI Regional Capacity Development Workshop	5653	TCAF1.02	MS	XB	(1,247)	-	-	-	(1,247)	-	(1,247)
Australia	Enhancing Pacific Ocean Governance - DFAT	5654	ASF1.02	ST	XB	72,563	-	-	-	72,563	-	72,563

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Australia	Support for PIF Members attendance at BBNJ	5655	TCAF1.02	MS	XB	43,741	-	-	-	43,741	-	43,741
Australia	DFAT BBNJ Hawaii 2022 Support	5655B	TCAF1.02	MS	XB	154,705	-	298,417	-	453,123	382,951	70,172
Australia	Support to OPOC - DFAT Funding	5656	TCAF1.02	MS	XB	142,970	-	-	-	142,970	33,559	109,411
Australia	Support to OPOC - SPANISH Funding	5657	TCAF1.02	MS	XB	545,167	-	-	-	545,167	6,470	538,697
SPAIN	Legal Officer - (funded by EU and Spain)	5657A	TCAF1.02	MS	XB	-	-	-	-	-	-	-
French Polynesia	Support to OPOC - FRENCH POLYNESIA Funding	5658	TCAF1.02	MS	XB	261,871	-	200,000	-	461,871	167,004	294,868
New Zealand	OPOC- MFAT 2021 (Bridging Fund)	5659	TCAF1.02	MS	XB	33,815	-	-	-	33,815	-	33,815
Australia	OPOC-DFAT 70141-33	5659AU	TCAF1.02	MS	XB	803,320	-	(133,820)	-	669,500	464,704	204,796
Australia	70141/40: 1-Strategic Advocacy & Communications	5660A	TCAF1.02	MS	XB	-	-	150,512	-	150,512	152,315	(1,803)
Australia	70141/40: 2-Policy Implementation and Reporting	5660B	TCAF1.02	MS	XB	-	-	150,512	-	150,512	19,475	131,037
Australia	70141/40: 3-Strengthened Coordination & Engmnt	5660C	TCAF1.02	MS	XB	-	-	150,512	-	150,512	165,915	(15,403)
Australia	70141/40: 4-Administrative Costs	5660D	TCAF1.02	MS	XB	-	-	451,535	-	451,535	94,524	357,011
Australia	70141/40: 5-BBNJ	5660E	TCAF1.02	MS	XB	-	-	150,512	-	150,512	13,683	136,829
Australia	Ocean Analyst & Manager [OPOC 70141/40]	5660F	TCAF1.02	MS	XB	-	-	150,512	-	150,512	174,762	(24,250)
Australia	Ocean Management Officer [OPOC 70141/40]	5660G	TCAF1.02	MS	XB	-	-	150,512	-	150,512	27,962	122,550
Australia	Ocean Communications Officer [OPOC 70141/40]	5660H	TCAF1.02	MS	XB	-	-	150,512	-	150,512	121,555	28,956

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Australia	Engagement Advisor [OPOC 70141/40]	5660I	TCAF1.02	MS	XB	-	-	210,716	-	210,716	25,566	185,151
Australia	Admin & Data Management Officer [OPOC 70141/40]	5660J	TCAF1.02	MS	XB	-	-	165,563	-	165,563	21,507	144,056
Australia	Ocean Policy Officer [OPOC 70141/40]	5660K	TCAF1.02	MS	XB	-	-	165,563	-	165,563	18,908	146,655
Australia	Consultant - UN Ocean Issues [OPOC 70141/40]	5660L	TCAF1.02	MS	XB	-	-	210,716	-	210,716	19,156	191,560
University of the South Pacific	CROP Grant Support Pac. Dev. Goal Taskforce	5682	OPT1.02	PD	XB	977	-	-	-	977	-	977
UNDP	SDG Localization Project	5683	OPT1.02	ST	XB	3,993	-	-	-	3,993	-	3,993
Australia	Ocean Analyst & Manager	5691AU	PER1.1	MS	XB	42,452	-	67,919	-	110,371	95,294	15,077
Australia	Ocean Communications Officer	5692AU	PER1.1	MS	XB	36,286	-	34,681	-	70,967	60,439	10,529
Australia	Ocean Management Officer	5693AU	PER1.1	MS	XB	102,514	-	31,165	-	133,679	142,577	(8,899)
New Zealand	Ocean Management Officer	5693NZ	TCAF1.02	MS	XB	-	-	-	-	-	-	-
Net Effect of Foreign Exchange	EU Non State Actor Recoveries & Sundries	5709	CS00	CS	XB	(127,560)	-	57,441	-	(70,119)	-	(70,119)
New Zealand	MFAT Contribution-Regional Conference	5850	KRA1.10	GE	XB	-	-	211,178	-	211,178	211,178	-
Australia	DFAT 70141/26- Regional Conference	5860	KRA1.10	GE	XB	-	-	416,126	-	416,126	471,994	(55,868)
Net Effect of Foreign Exchange	PITAP Recoveries & Sundries	6005	CS00	CS	XB	(1,330,834)	-	5,130	-	(1,325,704)	-	(1,325,704)
European Union	PICTA Technical Assistance	6011	OPT2.10	PI	XB	1,730,058	-	-	-	1,730,058	-	1,730,058
Net Effect of Foreign Exchange	IHRT Sundries & Recoveries	6105	CS00	CS	XB	(15,949)	-	40	-	(15,910)	-	(15,910)
European Union	HRO Training Costs	6114	OPT1.12	PS	XB	(63,306)	-	(19,319)	-	(82,625)	15	(82,640)
European Union	TECBUF Senior Technical Advisor to the RAO Office	6203	TCAF1.01	MS	XB	(80,178)	-	-	-	(80,178)	58,237	(138,415)
European Union	TECBUF EU-Programme Officer	6204	TCAF1.01	MS	XB	(247,439)	-	-	-	(247,439)	(20,263)	(227,177)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	TECBUF Monitoring & Communications Officer	6205	TCAF1.01	MS	XB	13,494	-	-	-	13,494	12,428	1,065
European Union	TECBUF Admin & Finance Assistant	6206	TCAF1.01	MS	XB	(66,743)	-	-	-	(66,743)	-	(66,743)
European Union	Annual Programme Audit	6207	TCAF1.01	MS	XB	15,436	-	-	-	15,436	-	15,436
European Union	Office & IT Equipment	6208	TCAF1.01	MS	XB	51,898	-	-	-	51,898	-	51,898
European Union	Consumables & Office supplies-faxes,print,freight	6209	TCAF1.01	MS	XB	30,655	-	-	-	30,655	-	30,655
European Union	Project Office Telecommunications	6210	TCAF1.01	MS	XB	19,111	-	-	-	19,111	-	19,111
European Union	Bank Charges	6211	TCAF1.01	MS	XB	13,403	-	-	-	13,403	246	13,157
European Union	Coordination meeting & Workshops-FRDP,SDGs & Other	6214	TCAF1.01	MS	XB	3,018	-	-	-	3,018	-	3,018
European Union	Travel for participants-perdiem & Accomodation	6215	TCAF1.01	MS	XB	12,000	-	-	-	12,000	-	12,000
European Union	Workshops & Meeting-PIFS,CROP,PACP,CSO & Others	6217	TCAF1.01	MS	XB	(16,518)	-	-	-	(16,518)	-	(16,518)
European Union	Travel for Staff & Participants-Perdiem & Accom	6218	TCAF1.01	MS	XB	(128,957)	-	-	-	(128,957)	-	(128,957)
European Union	Pacific Islands Rep to ACP Group & EU	6219	TCAF1.01	MS	XB	16,845	-	-	-	16,845	-	16,845
European Union	Provision of STEs for sector analysis & advisory	6221	TCAF1.01	MS	XB	38,239	-	-	-	38,239	-	38,239
European Union	Workshops & Meetings relating to Programming proce	6222	TCAF1.01	MS	XB	1,036	-	-	-	1,036	-	1,036
European Union	Workshops/conference/seminars_CROP	6226	TCAF1.01	MS	XB	73,716	-	-	-	73,716	28,498	45,217
European Union	Workshops/conference/seminars_PACP	6226B	TCAF1.01	MS	XB	(1,832)	-	-	-	(1,832)	-	(1,832)
European Union	Workshops/conference/seminars_PRIP	6226C	TCAF1.01	MS	XB	2,003	-	-	-	2,003	-	2,003
European Union	Participant & staff travel-CROP	6227	TCAF1.01	MS	XB	302,021	-	-	-	302,021	-	302,021

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	Participant & staff travel-PACP	6227B	TCAF1.01	MS	XB	(247,089)	-	-	-	(247,089)	-	(247,089)
European Union	Participant & staff travel-PRIP	6227C	TCAF1.01	MS	XB	354	-	-	-	354	-	354
European Union	TA support to CROP	6228	TCAF1.01	MS	XB	1,310,164	-	-	-	1,310,164	(103,160)	1,413,324
European Union	TA support to PACP	6228B	TCAF1.01	MS	XB	93,225	-	-	-	93,225	-	93,225
European Union	TA support to PRIP	6228C	TCAF1.01	MS	XB	(162,784)	-	-	-	(162,784)	-	(162,784)
European Union	Travel etc-Pacific Rep in COP,IMO,ICAO & Others	6230	TCAF1.01	MS	XB	(338,041)	-	-	-	(338,041)	59,863	(397,904)
European Union	Participant travel -PRIF & EDF 11 Initiatives	6232	TCAF1.01	MS	XB	12,000	-	-	-	12,000	-	12,000
European Union	Participant Travel, Including per diem & Accom	6235	TCAF1.01	MS	XB	25,073	-	-	-	25,073	-	25,073
European Union	Catering & Entertainment	6236	TCAF1.01	MS	XB	3,124	-	-	-	3,124	-	3,124
European Union	Equipment Hire-TCT Equipment etc..	6237	TCAF1.01	MS	XB	5,168	-	-	-	5,168	-	5,168
European Union	Other logistics Costs - transport etc..	6238	TCAF1.01	MS	XB	3,326	-	-	-	3,326	-	3,326
European Union	Workshops & Meeting - Policy Dialogue-PRIP	6240	TCAF1.01	MS	XB	27,368	-	-	-	27,368	(28,438)	55,805
European Union	Travel -Policy dialogue on PRIP areas	6241	TCAF1.01	MS	XB	(44)	-	-	-	(44)	-	(44)
European Union	Workshops & Meeting - Policy Dialgue promoting PRIF	6243	TCAF1.01	MS	XB	1,568	-	-	-	1,568	-	1,568
European Union	Travel in relation policy dialgue in relation-PRIP	6244	TCAF1.01	MS	XB	15,000	-	-	-	15,000	-	15,000
European Union	TECBUF - NSA Team Leader	6248	TCAF1.01	MS	XB	(163,137)	-	-	-	(163,137)	(45,687)	(117,450)
European Union	TECBUF - NSA Program Support Officer	6249	TCAF1.01	MS	XB	(6,634)	-	-	-	(6,634)	938	(7,572)
European Union	TECBUF - Grant Management Officer	6250	TCAF1.01	MS	XB	(369,216)	-	-	-	(369,216)	18,824	(388,040)
European Union	Communication & Visibility activities	6252	TCAF1.01	MS	XB	34,471	-	-	-	34,471	-	34,471
European Union	Workshops & Meeting	6256	TCAF1.01	MS	XB	59,460	-	-	-	59,460	-	59,460
European Union	Travel, perdiem & accomodation	6257	TCAF1.01	MS	XB	28,361	-	-	-	28,361	-	28,361

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	Consultants (design & Delivery training)	6258	TCAF1.01	MS	XB	23,713	-	-	-	23,713	-	23,713
European Union	Grants inclusive of related components	6260	TCAF1.01	MS	XB	906,708	-	194	-	906,902	(215,424)	1,122,326
European Union	Workshops & Meetings	6262	TCAF1.01	MS	XB	(1,597)	-	-	-	(1,597)	-	(1,597)
European Union	TA Support	6263	TCAF1.01	MS	XB	208,202	-	-	-	208,202	-	208,202
European Union	Regional CSO Forum	6265	TCAF1.01	MS	XB	(167,900)	-	-	-	(167,900)	1,000	(168,900)
European Union	Travel related to coordination	6266	TCAF1.01	MS	XB	(2,520)	-	-	-	(2,520)	-	(2,520)
European Union	Workshops and meetings	6269	TCAF1.01	MS	XB	(39,417)	-	-	-	(39,417)	-	(39,417)
European Union	Travels	6270	TCAF1.01	MS	XB	(60,665)	-	-	-	(60,665)	-	(60,665)
European Union	Facilitation & Technical Support	6271	TCAF1.01	MS	XB	(14,836)	-	-	-	(14,836)	-	(14,836)
European Union	C1- CV Materials & Equipment	6273	TCAF1.01	MS	XB	4,397	-	-	-	4,397	-	4,397
Net Effect of Foreign Exchange	Recoveries and Sundries - TECBUF	6273A	TCAF1.01	MS	XB	(102,259)	-	58,014	-	(44,245)	-	(44,245)
European Union	C1- Newsletters, brochures, pamphlets etc..	6274	TCAF1.01	MS	XB	640	-	-	-	640	-	640
European Union	C1- Video Production	6275	TCAF1.01	MS	XB	22,026	-	-	-	22,026	-	22,026
European Union	C1- White Board Animation	6276	TCAF1.01	MS	XB	9,861	-	-	-	9,861	-	9,861
European Union	C1- Travel relating to CV activities	6277	TCAF1.01	MS	XB	9,000	-	-	-	9,000	-	9,000
European Union	Admin Cost (7%)	6279	TCAF1.01	MS	XB	133,812	-	-	-	133,812	-	133,812
European Union	Internal NSA WG Planning & Coordination	7111	OPT1.11	ST	XB	1,337,335	-	(1,245,258)	-	92,077	15	92,062
European Union	Equipment, Software & Services	7221	OPT1.11	ST	XB	-	-	-	-	-	172	(172)
World Bank	Logistics RC	7610	KRA2.02	PI	XB	(3,350)	-	26,316	-	22,966	11,683	11,283
World Bank	Monitoring & Communications Officer	7615	KRA2.02	PI	XB	50	-	(50)	-	-	-	-
European Union	EVAW - Gender Specialist	7701	KRA1.07	GE	XB	(725,855)	-	451,257	-	(274,598)	183,222	(457,820)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	EVAW - Team Leader (50%)	7702	KRA1.07	GE	XB	(13,657)	-	-	-	(13,657)	16,071	(29,728)
European Union	Prj support Officer (M&E, reporting, coms)-@50%	7703	KRA1.07	GE	XB	(62,033)	-	111,889	-	49,857	45,088	4,769
European Union	Contrib to TECCBUF Project Accountant Services	7704	KRA1.07	GE	XB	73,065	-	37,518	-	110,584	-	110,584
European Union	Trvl:Design and ME (Accountability/Monitoring)	7705	KRA1.07	GE	XB	56,081	-	34,289	-	90,369	7,705	82,664
European Union	Direct office costs	7706	KRA1.07	GE	XB	72,171	-	45,310	-	117,481	114,286	3,195
European Union	Visibility	7707	KRA1.07	GE	XB	(13,949)	-	22,043	-	8,093	960	7,133
Net Effect of Foreign Exchange	Recoveries & Sundries - EVAW	7707A	OPT1.08	GE	XB	(82,732)	-	93,312	-	10,580	-	10,580
European Union	Indirect Cost - 7%	7710	OPT1.08	GE	XB	43,852	-	71,851	-	115,703	50,250	65,453
European Union	Local Cnsltcy: Dsgn GE/EVAW Acctbty/Mntrg Tlkt	7721A	KRA1.07	GE	XB	4,440	-	-	-	4,440	-	4,440
European Union	Focus Wkshp - Testg GE/EVAW Acctbty/Mntrg Tlkt	7721B	KRA1.07	GE	XB	4,508	-	-	-	4,508	-	4,508
European Union	Reg Cpcity Bldg Csltcy: NSA-led GE/EVAW Mntrg	7722A	KRA1.07	GE	XB	9,120	-	12,246	-	21,366	8,641	12,725
European Union	Tech Fcs Grp Wkshp-Cap Bldg:NSA-led GE/EVAW Mntrg	7722B	KRA1.07	GE	XB	19,869	-	132,256	-	152,125	51,460	100,664
European Union	Reg Capacity Bldg Wkshp - NSA-led GE/EVAW Mntrng	7722C	KRA1.07	GE	XB	(8,112)	-	-	-	(8,112)	2,139	(10,251)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	Grants Facility: Supp toward NSA-led GE/EVAW Mntrg	7722D	KRA1.07	GE	XB	817,011	-	-	-	817,011	-	817,011
European Union	National Gender Peer Reviews	7731A	KRA1.07	GE	XB	1,467	-	156,748	-	158,215	183,256	(25,041)
European Union	Election Monitoring Missions	7731B	KRA1.07	GE	XB	24,051	-	48,984	-	73,035	3,624	69,411
European Union	SGBV Reference Group Meeting	7731C	KRA1.07	GE	XB	11,207	-	-	-	11,207	5,268	5,939
European Union	SGBV Reference Group Meeting - Country Visits	7731D	KRA1.07	GE	XB	30,272	-	24,492	-	54,764	49,716	5,048
European Union	EVAW Experts Engagement Dialogues CSO	7732A	KRA1.07	GE	XB	11,629	-	29,390	-	41,019	39,683	1,336
European Union	Joint Learning Workshop	7732B	KRA1.07	GE	XB	-	-	97,967	-	97,967	36,099	61,868
European Union	Side Events	7732C	OPT1.08	GE	XB	24,735	-	24,492	-	49,227	46,392	2,835
European Union	Bldg a Cadre of GE/EVAW Advocats amngst Pac Ldrs	7733A	KRA1.07	GE	XB	12,614	-	-	-	12,614	11,530	1,084
European Union	Bldg a Cadre of GE/EVAW Advocats amngst Pac Ldrs	7733A	KRA1.07	GE	XB	12,614	-	-	-	12,614	11,530	1,084
European Union	Strtg Plng Mtg-GE/EVAW Advcts amngst Pac Ldrs	7733B	KRA1.07	GE	XB	20,893	-	-	-	20,893	5,353	15,540
European Union	Engmt:HL Meetings:GE/EVAW Advcts amngst Pac Ldrs	7733C	KRA1.07	GE	XB	30,272	-	-	-	30,272	29,562	710

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	Team Leader - PRISE SPIRIT	7740	PER1.1	PI	XB	18,450	-	174,927	-	193,377	245,418	-52,041
European Union	Project Support Officer - PRISE SPIRIT	7741	PER1.1	PI	XB	22,756	-	70,546	-	93,302	74,960	18,342
European Union	Finance and Admin Officer - PRISE SPIRIT	7742	PER1.1	PI	XB	24,596	-	64,676	-	89,272	64,779	24,493
European Union	Sub-Reg. Trade Adviser (Spoke), Melanesia PRISE	7743	PER1.1	PI	XB	(36,947)	-	245,721	-	208,774	221,658	(12,884)
European Union	Sub-Reg Trade Adviser (Spoke), Micronesia PRISE	7744	PER1.1	PI	XB	88,488	-	185,983	-	274,471	216,546	57,924
European Union	Sub-Reg Trade Adviser (Spoke), Polynesia PRISE	7745	PER1.1	PI	XB	(66,534)	-	327,651	-	261,117	257,050	4,067
European Union	One Short Term Technical Expert - PRISE SPIRIT	7746	KRA2.08	PI	XB	18,978	-	-	-	18,978	-	18,978
European Union	Database Officer - PRISE SPIRIT	7747	PER1.1	PI	XB	43,346	-	24,731	-	68,077	67,659	418
European Union	Recruitment costs	7748A	KRA2.08	PI	XB	(8,372)	-	3,107	-	(5,265)	492	(5,757)
European Union	Equipment and IT services including telecommunicat	7748B	KRA2.08	PI	XB	98,015	-	-	-	98,015	9,437	88,578
European Union	Office Operating Costs	7748C	PER1.1	PI	XB	17,684	-	4,941	-	22,624	34,613	(11,989)
European Union	Bank Charges	7748D	KRA2.08	PI	XB	11,082	-	25,104	-	36,186	575	35,610
European Union	Activity Budget -Team Leader SPIRIT	7750A	KRA2.08	PI	XB	98,675	-	147,182	-	245,858	1,018	244,839
European Union	Activity Budget -Adviser in Melanesia SPIRIT	7750B	KRA2.08	PI	XB	91,771	-	179,167	-	270,939	27,076	243,863
European Union	Activity Budget -Adviser in Micronesia SPIRIT	7750C	KRA2.08	PI	XB	95,135	-	271,113	-	366,248	75,195	291,053
European Union	Activity Budget -Adviser in Polynesia SPIRIT	7750D	KRA2.08	PI	XB	95,135	-	167,341	-	262,475	21,358	241,117
European Union	Short Term TA SPIRIT	7750E	KRA2.08	PI	XB	49,038	-	135,511	-	184,550	194,419	(9,869)
European Union	Workshops to evaluate the EPA implementation	7751A	KRA2.08	PI	XB	158,212	-	516,333	-	674,545	315,253	359,292
European Union	Private Sector outreach	7751B	KRA2.08	PI	XB	119,960	-	51,392	-	171,352	22,054	149,298
European Union	TA on EU Standards and requirements	7751C	KRA2.08	PI	XB	196,154	-	206,835	-	402,989	262,243	140,746

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	TA to strengthen competent authorities	7751D	KRA2.08	PI	XB	98,077	-	98,098	-	196,175	55,646	140,529
European Union	Business Reform Committees	7751E	KRA2.08	PI	XB	49,627	-	73,155	-	122,782	-	122,782
European Union	EPA Joint Committee Meetings	7751F	KRA2.08	PI	XB	73,558	-	221,795	-	295,352	-	295,352
European Union	TA to review the Trade regulatory and policies	7752A	KRA2.08	PI	XB	(58,557)	-	323,153	-	264,596	117,874	146,722
European Union	Workshop and Seminars and publication of the legal	7752B	KRA2.08	PI	XB	68,654	-	165,012	-	233,666	1,588	232,078
European Union	National consultations	7752C	KRA2.08	PI	XB	18,694	-	42,872	-	61,567	36,922	24,644
European Union	TA on new EU market access policy	7752D	KRA2.08	PI	XB	39,231	-	-	-	39,231	6,554	32,677
European Union	TA on EU REX System	7753A	KRA2.08	PI	XB	63,170	-	-	-	63,170	32,517	30,653
European Union	EPA consultations and Workshops	7753B	KRA2.08	PI	XB	62,999	-	(3)	-	62,996	16,423	46,573
European Union	TA for EPA accession	7753C	KRA2.08	PI	XB	72,167	-	228,107	-	300,274	212,144	88,129
European Union	PAFTS booklets and pamphlets	7754A	KRA2.08	PI	XB	9,012	-	-	-	9,012	-	9,012
European Union	International Meetings	7754B	KRA2.08	PI	XB	235,385	-	-	-	235,385	-	235,385
European Union	PACP Meetings	7754C	KRA2.08	PI	XB	78,462	-	43,893	-	122,355	86,582	35,773
European Union	PAFTS Mid-term Review	7754D	KRA2.08	PI	XB	12,260	-	-	-	12,260	-	12,260
European Union	Pacific QI Project Implementation	7755A	KRA2.08	PI	XB	305,019	-	-	-	305,019	5,768	299,251
European Union	Ecommerce Strategy Implementation	7755B	KRA2.08	PI	XB	-	-	438,253	-	438,253	242,276	195,977
European Union	Peer learning	7755C	KRA2.08	PI	XB	22,597	-	152,550	-	175,147	76,389	98,758
European Union	TA Regional Trade Statistic Database Officer	7756A	KRA2.08	PI	XB	114,828	-	-	-	114,828	51,511	63,317
European Union	Communication and Visibility - PRISE SPIRIT	7757	KRA2.08	PI	XB	16,421	-	28,726	-	45,147	8,249	36,898
European Union	Indirect Costs - PRISE SPIRIT	7758	KRA2.08	PI	XB	166,687	-	-	-	166,687	203,305	(36,618)

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
Net Effect of Foreign Exchange	PRISE SPIRIT - Recoveries and sundries	7760	KRA2.08	PI	XB	(48,753)	-	19,133	-	(29,620)	-	(29,620)
Australia	Pacific Oceans Commissioner	8001A	TCAF1.02	MS	XB	-	-	-	-	-	290,805	(290,805)
Member Country	Suva Agreement-Activity Cost	8020	KRA3.07	CS	PB	-	-	2,684,635	-	2,684,635	55,188	2,629,446
New Zealand	Support for Forum Meetings -XB	5108	KRA1.05	PS	XB	-	-	-	-	-	-	-
Republic of China - Taiwan	Taiwan-ROC Regional Development Assistance	3629	KRA1.12	GE	XB	-	-	-	-	-	43,650	(43,650)
Peoples Republic of China	China Scholarship Publicity	3681	KRA2.05	PD	XB	-	-	-	-	-	-	-
European Union	Annual Programme Audit	6207	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Office & IT Equipment	6208	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Consumables & Office supplies-faxes,print,freight	6209	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Coordination meeting & Workshops-FRDP,SDGs & Other	6214	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travel for participants-perdiem & Accomodation	6215	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travel for Staff & Participants-Perdiem & Accom	6218	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Provision of STEs for sector analysis & advisory	6221	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops & Meetings relating to Programming proce	6222	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travels relating to the Programming process	6223	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops/conference/ seminars_PACP	6226B	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops/conference/ seminars_PRIIP	6226C	TCAF1.01	MS	XB	-	-	-	-	-	-	-

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	Participant & staff travel-PACP	6227B	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Participant & staff travel-PRIP	6227C	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	TA support to CROP	6228	TCAF1.01	MS	XB	-	-	-	-	-	(103,160)	103,160
European Union	TA support to PACP	6228B	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Participant travel -PRIF & EDF 11 Initiatives	6232	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Catering & Entertainment	6236	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Equipment Hire-TCT Equipment etc..	6237	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Other logistics Costs - transport etc..	6238	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops & Meeting - Policy Dialogue-PRIP	6240	TCAF1.01	MS	XB	-	-	-	-	-	(28,438)	28,438
European Union	Travel -Policy dialogue on PRIP areas	6241	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops & Meeting - Policy Dialgue promoting PRIF	6243	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travel in relation policy dialgue in relation-PRIP	6244	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Communication & Visibility activities	6252	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Grants inclusive of related components	6260	TCAF1.01	MS	XB	-	-	194	-	-	-	215,618
European Union	Workshops & Meetings	6262	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	TA Support	6263	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travel related to coordination	6266	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Advisory Support Meeting	6267	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Workshops and meetings	6269	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Travels	6270	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Facilitation & Technical Support	6271	TCAF1.01	MS	XB	-	-	-	-	-	-	-

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

Donor	Project Name	Project Code	KRA	Prog	Budget Type	2022 Carry Forward	2023 Reallocations	2023 Funding Balance c/f	2023 Funding Received	Total 2023 Funds Available	2023 Expenditure	2023 Carry Forward
European Union	C1- Newsletters, brochures, pamphlets etc..	6274	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	C1- Video Production	6275	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	C1- White Board Animation	6276	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	C1- Travel relating to CV activities	6277	TCAF1.01	MS	XB	-	-	-	-	-	-	-
European Union	Pac ACP Reg Inst Sys-Res Cap-Paris Agrmt-Act 1.3	3483	KRA2.02	PI	XB	-	-	-	-	-	-	-
European Union	Rev & Dev CC-DR NAPs & Low Emsn Dev Act 2.1	3484	KRA2.02	PI	XB	-	-	-	-	-	-	-
European Union	Access_Priv Sector-CC & DR Info&Cap -KS-Act 6.2	3488	KRA2.02	PI	XB	-	-	-	-	-	-	-
European Union	Focus Wkshp - Testg GE/EVAW Acctbty/Mntrg Tlkt	7721B	KRA1.07	GE	XB	-	-	-	-	-	-	-
European Union	3.2: CSO Engagement-Monitoring & Impl GE/EVAW comm	7730	KRA1.07	GE	XB	-	-	382,072	-	382,072	410,484	(28,412)
European Union	SGBV Reference Group Meeting	7731C	KRA1.07	GE	XB	-	-	-	-	-	-	-
European Union	Joint Learning Workshop	7732B	KRA1.07	GE	XB	-	-	-	-	-	-	-

Pacific Islands Forum Secretariat
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)
As at 31 December 2023

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Member Country	Miscellaneous Historic XBs	9000	CS00	MS	XB	91,051	(58,021)	(58,021)	-	33,030	-	33,030
Benefits derived from property, plant and equipment	Recoveries & Sundries - Benefit from PPE	9995	CS00	CS	XB	(29,913,016)	(218,828)	105,776	-	(29,807,240)	327,570	(30,134,810)